



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 2026.

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 30 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

<p>Jennifer Crawford / Major Thompson / Shaw Stiller Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 JCrawfor@psc.state.fl.us MThomпсо@psc.state.fl.us SStiller@psc.state.fl.us</p>	<p>Walt Trierweiler / Charles J. Rehwinkel / Mary Wessling / Austin Watrous Office of Public Counsel 111 W. Madison St., Rm 812 Tallahassee, FL 32399 rehwinkel.charles@leg.state.fl.us trierweiler.walt@leg.state.fl.us watrous.austin@leg.state.fl.us wessling.mary@leg.state.fl.us</p>
<p>Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com</p>	<p>Bradley Marshall Jordan Luebkekmann Earthjustice 111 S. Martin Luther King Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebkekmann@earthjustice.org</p>

TABLE OF CONTENTS

Schedule	Title	Page No.
1	Jurisdictional Separation Study - Summary	2
2	Gross Electric Plant In Service	13
3	Depreciation Reserve	19
4	Construction Work In Progress	27
5	Plant Held For Future Use	29
6	Working Capital	30
7	Class Revenue	36
8	Revenue Credits	37
9	Operations and Maintenance Expense	38
10	Depreciation Expense	44
11	Other Taxes	52
12	Income Taxes	53
13	Capital Structure	55

	(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	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075
3	Accum. Depreciation & Amort.	Line 171	(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)
4	Net Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566
5	Construction Work in Progress	Line 229	1,485,131	(510,696)	974,435	83,581	890,854
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,221	122,482
7	Working Capital	Line 265	762,323	(157,797)	604,526	43,434	561,092
8	Total Rate Base		26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994
9							
10	Revenue						
11	Class Revenue	Line 287	5,559,822	(2,585,020)	2,974,802	20,148	2,954,653
12	Revenue Credits	Line 307	268,355	-	268,355	216,254	52,102
13	Total Revenue		5,828,178	(2,585,020)	3,243,157	236,402	3,006,755
14							
15	Operating Expense						
16	Operations & Maintenance	Line 390	2,704,888	(2,063,098)	641,790	17,450	624,340
17	Depreciation	Line 460	1,181,428	10,543	1,191,971	55,676	1,136,295
18	Tax Other Than Income Tax	Line 470	518,110	(291,281)	226,829	17,187	209,642
19	Gain/Loss on Disposition	Line 471		(1,137)	(1,137)	-	(1,137)
20	Operating Expense before Tax		4,404,426	(2,344,973)	2,059,453	90,312	1,969,141
21	Income Tax Expense	Line 517	120,633	(45,891)	74,742	27,815	46,927
22	Total Operating Expense		4,525,059	(2,390,864)	2,134,195	118,127	2,016,068
23							
24	Return						
25	Net Operating Income Earned	Ln 13 - Ln 22	1,303,119	(194,156)	1,108,962	118,275	990,687
26	Net Operating Income Required	Ln 8 x Ln 34					1,505,216
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,303,119	(194,156)	1,108,962	118,275	(514,529)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,750,934	(260,878)	1,490,056	158,920	(691,346)
30							
31	Total Jurisdictional Cost of Service	Ln 26+22-12	4,256,704	(2,390,864)	1,865,840	(98,127)	3,469,182
32							
33	Rate of Return Earned	Ln 25 / Ln 8					4.62%
34	Rate of Return Requested	Sch. 13					7.02%
35							
36	Revenues @ Present Rates	Ln 11					2,954,653
37	Increase/(Decrease) Justified	Ln 29					691,346
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					23.40%
39							
40							
41	Gross Electric Plant in Service	Schedule 2					
42	Production Plant						
43	Production Base Demand	1.00000	7,024,784	(3,104)	7,021,680	13	7,021,667
44	Production Intermediate Demand	0.95240	634,451	0	634,451	30,201	604,250
45	Production Peaking Demand	0.97645	656,599	0	656,599	15,462	641,137
46	Production Solar Demand	1.00000	3,001,418	0	3,001,418	6	3,001,413
47	Retail 100%, Removed		39,970	(39,970)	0	-	-
48	Production Plant Total	0.99596	11,357,223	(43,075)	11,314,148	45,682	11,268,466
49							
50							
51	Transmission Plant						
52	Production Base Demand	1.00000	84,165		84,165	0	84,165
53	Production Intermediate Demand	0.95240	5,199		5,199	247	4,952
54	Production Peaking Demand	0.97645	44,954		44,954	1,059	43,896

(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)
55	Production Solar Demand	1.00000	48,750		48,750	0	48,750
56	Transmission	0.70175	7,329,447	(736,075)	6,593,372	1,966,491	4,626,881
57	Transmission - Radials	1.00000	45,419	0	45,419	-	45,419
58	Distribution Primary		0		0	-	-
59	Transmission Plant Total	0.71155	7,557,935	(736,075)	6,821,860	1,967,797	4,854,063
60							
61							
62	Total Prod and Trans Plant	0.88898	18,915,158	(779,150)	18,136,008	2,013,479	16,122,529
63							
64							
65	Distribution Plant						
66	Distribution Primary	1.00000	6,437,879	(792,377)	5,645,502	-	5,645,502
67	Distribution Primary (MDS)		0	0	0	-	-
68	Distribution Secondary	1.00000	3,230,751	(774,370)	2,456,382	-	2,456,382
69	Distribution Secondary (MDS)		0	0	0	-	-
70	Distribution Service	1.00000	734,657	(596)	734,062	-	734,062
71	Distribution Metering	1.00000	496,976	(54)	496,923	-	496,923
72	Lighting Facilities	1.00000	914,296	(44,906)	869,389	-	869,389
73	EV Solution	1.00000	27,196	0	27,196	-	27,196
74	Distribution IS Equipment	1.00000	7,793	0	7,793	-	7,793
75	Distribution Plant Total	1.00000	11,849,548	(1,612,302)	10,237,246	0	10,237,246
76							
77							
78	Total Trans and Dist Plant	0.88465	19,407,484	(2,348,377)	17,059,106	1,967,797	15,091,309
79							
80							
81	Total Prod, Trans and Dist Plant	0.92904	30,764,706	(2,391,452)	28,373,255	2,013,479	26,359,775
82							
83							
84	General & Intangible Plant						
85	Labor	0.97341	1,325,203	(3,323)	1,321,880	35,143	1,286,737
86	Retail 100%, Class = # Bills	1.00000	128,567		128,567	-	128,567
87	Retail 100%, Removed		0	0	0	-	-
88	General & Intangible Plant Total	0.97577	1,453,771	(3,323)	1,450,448	35,143	1,415,304
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	0.93138	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075
106							
107							
108							
109	Accumulated Depreciation						

(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)
110	Production Plant:						
111	Production Base Demand	1.00000	3,092,571	(9,044)	3,083,527	6	3,083,521
112	Production Intermediate Demand	0.95240	425,031	17,099	442,130	21,046	421,083
113	Production Peaking Demand	0.97645	451,675	23,382	475,057	11,187	463,870
114	Production Solar Demand	1.00000	347,212	6,646	353,858	1	353,857
115	Retail 100%, Removed		9,504	(9,504)	0	-	-
116	Production Plant Total	0.99260	4,325,992	28,579	4,354,571	32,240	4,322,331
117							
118							
119	Transmission Plant						
120	Production Base Demand	1.00000	14,416		14,416	0	14,416
121	Production Intermediate Demand	0.95240	2,181		2,181	104	2,077
122	Production Peaking Demand	0.97645	2,670		2,670	63	2,607
123	Production Solar Demand	1.00000	1,968		1,968	0	1,968
124	Transmission	0.70175	945,982	(17,394)	928,588	276,954	651,634
125	Transmission - Radials	1.00000	5,451		5,451	-	5,451
126	Distribution Primary		0		0	-	-
127	Transmission Plant Total	0.70990	972,668	(17,394)	955,274	277,121	678,153
128							
129							
130	Total Prod and Trans Plant	0.94174	5,298,660	11,185	5,309,845	309,360	5,000,485
131							
132							
133	Distribution Plant						
134	Distribution Primary	1.00000	961,557	(8,821)	952,735	-	952,735
135	Distribution Primary (MDS)		0	0	0	-	-
136	Distribution Secondary	1.00000	635,816	(25,671)	610,145	-	610,145
137	Distribution Secondary (MDS)		0	0	0	-	-
138	Distribution Service	1.00000	225,091	5,999	231,091	-	231,091
139	Distribution Metering	1.00000	161,655	1,994	163,648	-	163,648
140	EV Solution	1.00000	5,811	0	5,811	-	5,811
141	Lighting Facilities	1.00000	265,340	2,395	267,734	-	267,734
142	Distribution IS Equipment	1.00000	3,354	0	3,354	-	3,354
143	Distribution Plant Total	1.00000	2,258,623	(24,104)	2,234,519	0	2,234,519
144							
145							
146	Total Trans and Dist Plant	0.91312	3,231,291	(41,498)	3,189,793	277,121	2,912,672
147							
148							
149	Total Prod, Trans and Dist Plant	0.95899	7,557,283	(12,919)	7,544,364	309,360	7,235,004
150							
151							
152	General & Intangible Plant						
153	Labor	0.97341	660,228	(6,936)	653,292	17,368	635,924
154	Retail 100%, Class = T&D		0	0	0	-	-
155	Retail 100%, Class = # Bills	1.00000	44,653	0	44,653	-	44,653
156	General & Intangible Plant Total	0.97512	704,881	(6,936)	697,945	17,368	680,577
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						

(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)
165	Labor	0.97341	0		0	0	0
166	Retail 100%, Class = # Bills	1.00000	2,928	0	2,928	-	2,928
167	Retail 100%, Removed		442,990	(442,990)	0	-	-
168	Wholesale 100%	0.00000	(591)	0	(591)	(591)	-
169	Other Plant Total	1.25304	445,327	(442,990)	2,337	(591)	2,928
170							
171	Total Accumulated Depreciation	0.96044	8,707,491	(462,845)	8,244,646	326,137	7,918,509
172							
173							
174							
175	Net Plant in Service						
176	Production Gross Plant	0.99596	11,357,223	(43,075)	11,314,148	45,682	11,268,466
177	Production Reserve	0.99260	(4,325,992)	(28,579)	(4,354,571)	(32,240)	(4,322,331)
178	Production Net Plant	0.99807	7,031,231	(71,653)	6,959,577	13,442	6,946,135
179							
180							
181	Transmission Gross Plant	0.71155	7,557,935	(736,075)	6,821,860	1,967,797	4,854,063
182	Transmission Reserve	0.70990	(972,668)	17,394	(955,274)	(277,121)	(678,153)
183	Transmission Net Plant	0.71181	6,585,268	(718,681)	5,866,586	1,690,677	4,175,909
184							
185							
186	Distribution Gross Plant	1.00000	11,849,548	(1,612,302)	10,237,246	-	10,237,246
187	Distribution Reserve	1.00000	(2,258,623)	24,104	(2,234,519)	-	(2,234,519)
188	Distribution Net Plant	1.00000	9,590,925	(1,588,198)	8,002,727	0	8,002,727
189							
190							
191	General & Intangible Gross Plant	0.97577	1,453,771	(3,323)	1,450,448	35,143	1,415,304
192	General & Intangible Reserve	0.97512	(704,881)	6,936	(697,945)	(17,368)	(680,577)
193	General & Intangible Net Plant	0.97638	748,890	3,613	752,503	17,775	734,728
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	(445,327)	442,990	(2,337)	591	(2,928)
203	Other Net Plant	0.72213	319,635	(326,467)	(6,831)	(1,898)	(4,933)
204							
205							
206	Total Gross Plant	0.93138	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075
207	Total Reserve	0.96044	(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)
208	Total Net Plant in Service	0.92028	24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566
209							
210							
211							
212	Construction Work in Progress	Schedule 4					
213	Production Base Demand	1.00000	193,805	(2)	193,803	0	193,803
214	Production Intermediate Demand	0.95240	20,684	0	20,684	985	19,700
215	Production Peaking Demand	0.97645	16,952	0	16,952	399	16,552
216	Production Solar Demand	1.00000	268,860	(1,058)	267,802	1	267,801
217	Transmission	0.70175	304,495	(30,424)	274,071	81,742	192,329
218	Distribution Primary	1.00000	413,699	(254,836)	158,862	-	158,862
219	Distribution Primary (MDS)		0	0	0	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
220	Distribution Secondary	1.00000	238,769	(208,368)	30,401	-	30,401
221	Distribution Secondary (MDS)		0	0	0	-	-
222	Distribution Service	1.00000	3,464	0	3,464	-	3,464
223	Distribution Metering	1.00000	2,534	0	2,534	-	2,534
224	Lighting Facilities	1.00000	13,863	(12,509)	1,354	-	1,354
225	Distribution IS Equipment	1.00000	482	0	482	-	482
226	Labor	0.97341	19,839	(2,759)	17,080	454	16,626
227	Retail 100%, Class = Net Plant	1.00000	(13,053)	0	(13,053)	-	(13,053)
228	Retail 100%, Removed		739	(739)	0	-	-
229	Total Construction Work in Progress	0.91423	1,485,131	(510,696)	974,435	83,581	890,854
230							
231							
232							
233	Plant Held for Future Use	Schedule 5					
234	Production Base Demand	1.00000	98,700	0	98,700	0	98,700
235	Production Peaking Demand	0.97645	1,175	0	1,175	28	1,147
236	Transmission	0.70175	23,808	0	23,808	7,101	16,707
237	Distribution Primary	1.00000	2,557	0	2,557	-	2,557
238	Labor	0.97341	3,462	0	3,462	92	3,370
239	Plant Held for Future Use Total	0.94433	129,703	0	129,703	7,221	122,482
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	0.95240	0	6,121	6,121	291	5,830
246	Production Peaking Demand	0.97645	0	6,512	6,512	153	6,359
247	Production Base Energy	1.00000	110,364	0	110,364	1	110,363
248	Production Intermediate Energy		0	0	0	-	-
249	Production Peaking Energy	0.97043	96,335	0	96,335	2,848	93,486
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		(260,171)	260,171	0	-	-
254	WTD O&M Expense	0.97281	(384,493)	0	(384,493)	(10,454)	(374,039)
255	Retail 100%, Class = # Bills	1.00000	149,854	1,625	151,479	-	151,479
256	Retail 100%, Class = Prod	1.00000	(213,772)	0	(213,772)	-	(213,772)
257	Retail 100%, Class = Net Plant	1.00000	474,269	(28,128)	446,141	-	446,141
258	Retail 100%, Class = T&D	1.00000	(106,837)	10,807	(96,030)	-	(96,030)
259	Retail 100%, Class = Metering	1.00000	7,580	0	7,580	-	7,580
260	Retail 100%, Removed	1.00000	406,108	(406,108)	(0)	-	(0)
261	Wholesale 100%	0.00000	27,572	0	27,572	27,572	-
262	Gross Prod Plant	0.99596	(8,911)	0	(8,911)	(36)	(8,875)
263	Gross Total Plant	0.93138	405,719	0	405,719	27,840	377,880
264	Gross Trans Plant	0.71155	(16,575)	0	(16,575)	(4,781)	(11,794)
265	Total Working Capital	0.92815	762,323	(157,797)	604,526	43,434	561,092
266							
267							
268							
269	Total Rate Base						
270	Gross Electric Plant in Service	0.93138	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075
271	Accumulated Depreciation	0.96044	(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)
272	Net Electric Plant in Service	0.92028	24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566
273	Construction Work in Progress	0.91423	1,485,131	(510,696)	974,435	83,581	890,854
274	Plant Held for Future Use	0.94433	129,703	0	129,703	7,221	122,482

(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)
275	Working Capital	0.92815	762,323	(157,797)	604,526	43,434	561,092
276	Total Rate Base	0.92036	26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994
277							
278							
279							
280	Class Revenue	Schedule 7					
281	Present Revenue	1.00000	5,367,274	(2,616,917)	2,750,358	-	2,750,358
282	Production Solar Demand	1.00000	75,050	31,896	106,946	(0)	106,946
283	EV Solution	1.00000	8,550	-	8,550	-	8,550
284	Lighting Facilities Revenue	1.00000	88,800	-	88,800	-	88,800
285	Retail Revenue	1.00000	5,539,674	(2,585,020)	2,954,654	(0)	2,954,653
286	Wholesale 100%	0.00000	20,148	-	20,148	20,148	-
287	Total Class Revenue	0.99323	5,559,822	(2,585,020)	2,974,802	20,148	2,954,653
288							
289							
290							
291							
292							
293							
294							
295							
296							
297	Revenue Credits	Schedule 8					
298	Transmission	0.70175	14,985	0	14,985	4,469	10,515
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	211,738	0	211,738	211,738	-
306	Rate Base	0.92036	582	0	582	46	536
307	Total Revenue Credits	0.19415	268,355	0	268,355	216,254	52,102
308							
309							
310							
311	O&M Expense	Schedule 9					
312	Production Demand						
313	Production Base Demand	1.00000	35,428		35,428		35,428
314	Production Intermediate Demand	0.95240	3,079		3,079		2,932
315	Production Peaking Demand	0.97645	5,601		5,601		5,469
316	Production Solar Demand	1.00000	16,434		16,434		16,434
317	Production Demand O&M Subtotal	0.99540	60,542	0	60,542	0	60,263
318							
319							
320	Production Energy						
321	Production Base Energy	1.00000	101,969		101,969		101,968
322	Production Intermediate Energy	0.94005	9,718		9,718		9,136
323	Production Peaking Energy	0.97043	8,586		8,586		8,332
324	Production Solar Energy	1.00000	7,926		7,926		7,926
325	Production Energy O&M Subtotal	0.99347	128,200	0	128,200	0	127,363
326							
327							
328	Production O&M Total	0.99409	188,741	0	188,741	0	187,626
329							

(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)
330							
331	Transmission						
332	Production Base Demand	1.00000	219		219	0	219
333	Production Intermediate Demand	0.95240	14		14	1	13
334	Production Peaking Demand	0.97645	117		117	3	114
335	Production Solar Demand	1.00000	127		127	0	127
336	Transmission	0.70175	32,055		32,055	9,561	22,495
337	Transmission - Radials	1.00000	118		118	-	118
338	Transmission O&M Total	0.70708	32,650	0	32,650	9,564	23,086
339							
340							
341	Distribution						
342	Distribution Primary	1.00000	49,394		49,394	-	49,394
343	Distribution Secondary	1.00000	19,414		19,414	-	19,414
344	Distribution Service	1.00000	10,367		10,367	-	10,367
345	Distribution Metering	1.00000	9,998		9,998	-	9,998
346	Lighting Facilities	1.00000	10,342		10,342	-	10,342
347	EV Solution	1.00000	87		87	-	87
348	Distribution IS Equipment	1.00000	25		25	-	25
349	Distribution O&M Total	1.00000	99,626	0	99,626	0	99,626
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	81,511		81,511		81,511
356	Customer Accounting O&M	1.00000	81,753	0	81,753	0	81,753
357							
358							
359	Customer Serv & Info.						
360	Retail 100%, Class = # Bills	1.00000	3,379		3,379		3,379
361	Customer Serv & Info. O&M	1.00000	3,379	0	3,379	0	3,379
362							
363							
364	Sales						
365	Retail 100%, Class = # Bills	1.00000	15,796		15,796		15,796
366	Sales O&M	1.00000	15,796	0	15,796	0	15,796
367							
368							
369	Admin and General						
370	Labor	0.97341	199,041	(8,188)	190,853		185,779
371	Distribution Primary		0	0	0		-
372	Gross Total Plant	0.93138	24,718	0	24,718		23,021
373	Retail 100%, Class = # Bills	1.00000	6,940	(2,666)	4,273		4,273
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	0.96921	230,698	(10,854)	219,844	0	213,074
379							
380							
381	Recoverable Clause O&M						
382	Retail 100%, Removed		2,045,947	(2,045,947)	0		-
383	Wholesale 100%		6,297	(6,297)	0		-
384	Recoverable Clause O&M		2,052,244	(2,052,244)	0	0	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)
385							
386	Total O&M	0.97281	2,704,888	(2,063,098)	641,790	9,564	624,340
387							
388							
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-
390	Total Adjusted O&M	0.97281	2,704,888	(2,063,098)	641,790	9,564	624,340
391							
392							
393	Depreciation Expense	Schedule 10					
394	Production Plant						
395	Production Base Demand	1.00000	333,723	(522)	333,201	1	333,201
396	Production Intermediate Demand	0.95240	52,031	7,514	59,545	2,834	56,711
397	Production Peaking Demand	0.97645	19,326	11,516	30,842	726	30,116
398	Production Solar Demand	1.00000	106,686	6,643	113,329	0	113,329
399	Retail 100%, Removed	0.70175	1,593	(1,593)	0	-	-
400	Production Plant Total	0.99337	513,359	23,558	536,918	3,562	533,356
401							
402							
403	Transmission Plant						
404	Production Base Demand	1.00000	1,555		1,555	0	1,555
405	Production Intermediate Demand	0.95240	96		96	5	91
406	Production Peaking Demand	0.97645	921		921	22	899
407	Production Solar Demand	1.00000	1,023		1,023	0	1,023
408	Transmission	0.70175	171,431	(4,095)	167,336	49,908	117,427
409	Transmission - Radials	1.00000	999		999	-	999
410	Distribution Primary		0		0	-	-
411	Transmission Plant Total	0.70956	176,025	(4,095)	171,930	49,935	121,995
412							
413							
414	Total Prod and Trans Plant	0.92453	689,384	19,463	708,847	53,496	655,351
415							
416							
417	Distribution Plant						
418	Distribution Primary	1.00000	176,150	(5,093)	171,057	-	171,057
419	Distribution Primary (MDS)		0	0	0	-	-
420	Distribution Secondary	1.00000	97,693	(19,629)	78,063	-	78,063
421	Distribution Secondary (MDS)		0	0	0	-	-
422	Distribution Service	1.00000	20,370	4,008	24,378	-	24,378
423	Distribution Metering	1.00000	30,687	1,742	32,430	-	32,430
424	Lighting Facilities	1.00000	38,534	1,794	40,328	-	40,328
425	Distribution IS Equipment		0	0	0	-	-
426	EV Solution	1.00000	2,709	0	2,709	-	2,709
427	Distribution Plant Total	1.00000	366,143	(17,177)	348,966	0	348,966
428							
429							
430	Total Trans and Dist Plant	0.90414	542,168	(21,273)	520,895	49,935	470,961
431							
432							
433	Total Prod, Trans and Dist Plant	0.94943	1,055,527	2,286	1,057,813	53,496	1,004,317
434							
435							
436	General & Intangible Plant						
437	Labor	0.97341	84,063	(2,060)	82,004	2,180	79,823
438	Retail 100%, Class = # Bills	1.00000	12,134		12,134	-	12,134
439	Retail 100%, Class = Net Plant		0		0	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
440	General & Intangible Plant Total	0.97684	96,197	(2,060)	94,137	2,180	91,957
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							
448	Other						
449	Labor		0	0	0	-	-
450	Retail 100%, Class = # Bills	1.00000	5,513	874	6,388	-	6,388
451	Retail 100%, Class = Net Plant	1.00000	1,074	18,752	19,826	-	19,826
452	Retail 100%, Class = T&D		0	0	0	-	-
453	Retail 100%, Class = Metering	1.00000	6,281	3,143	9,424	-	9,424
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-
455	Retail 100%, Class = Prod	1.00000	4,383	0	4,383	-	4,383
456	Retail 100%, Removed	1.00000	12,452	(12,452)	0	-	0
457	Wholesale 100%		0	0	0	-	-
458	Other Plant Total	1.00000	29,704	10,317	40,021	0	40,021
459							
460	Total Depreciation Expense	0.95329	1,181,428	10,543	1,191,971	55,676	1,136,295
461							
462							
463							
464	Taxes Other than Income Tax	Schedule 11					
465	Labor	0.97341	16,879	0	16,879	449	16,430
466	Net Total Plant	0.92028	209,950	0	209,950	16,738	193,212
467	Transmission		5,773	(5,773)	0	-	-
468	Distribution Primary		13,998	(13,998)	0	-	-
469	Retail 100%, Removed		271,510	(271,510)	0	-	-
470	Total Taxes Other	0.92423	518,110	(291,281)	226,829	17,187	209,642
471							
472							
473							
474	Income Tax Expense						
475	Total Revenue	Line 13	5,828,178	(2,585,020)	3,243,157	236,402	3,006,755
476	Total Oper. Exp. Before Tax	Line 20	4,404,426	(2,344,973)	2,059,453	90,312	1,969,141
477	Net Oper. Income (NOI) before Tax		1,423,751	(240,047)	1,183,704	146,090	1,037,614
478	Interest Expense	Line 8 x WACC	491,918	(60,979)	430,939	34,319	396,620
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	931,834	(179,069)	752,765	111,771	640,994
480							
481	State Income Tax Expense						
482	Net Oper. Income Less Int. Exp.	Line 479	931,834	(179,069)	752,765	111,771	640,994
483	Fed & St Permanent Differences	Sch. 12	22,278		22,278	1,529	20,749
484	State Temporary Differences	Sch. 12	(699,116)		(699,116)	(47,972)	(651,144)
485	State Taxable Income	Ln 482:484	254,996	(179,069)	75,927	65,327	10,600
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	14,025	(9,849)	4,176	3,593	583
488	State Income Tax (Def.)	Ln 484 x Ln 486	38,451		38,451	2,638	35,813
489	State Portion of Direct Adjs.	Sch. 12	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	52,476	(9,849)	42,627	6,231	36,396
491							
492	Federal Income Tax Expense						
493	Net Oper. Income Less Int. Exp.	Line 479	931,834	(179,069)	752,765	111,771	640,994
494	Fed & St Permanent Differences	Sch. 12	22,278		22,278	1,529	20,749

(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)
495	Fed Temporary Differences	Sch. 12	(691,323)		(691,323)	(47,437)	(643,886)
496	State Income Tax Exp. (Cur.)	Line 487	(14,025)	9,849	(4,176)	(3,593)	(583)
497	Fed. Taxable Income	Ln 493:496	248,764	(169,220)	79,544	62,269	17,275
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	52,240	(35,536)	16,704	13,076	3,628
500	Current NOL Adjustment	Sch. 12	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	52,240	(35,536)	16,704	13,076	3,628
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	145,178	-	145,178	9,962	135,216
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8,075)	-	(8,075)	(554)	(7,521)
504	Federal Income Tax (ITC)	Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)
505	Federal Income Tax (PTC)	Sch. 12	(95,934)	-	(95,934)	-	(95,934)
506	Federal Portion of Direct Adjs.	Sch. 12	(429)	-	(429)	(29)	(400)
507	Amort of Excess ADIT (EDIT)	Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)
508	Total Federal Income Tax Exp.	Ln 501:507	68,157	(36,042)	32,115	21,583	10,531
509							
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	66,265	(45,385)	20,880	16,670	4,211
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	175,554	-	175,554	12,046	163,508
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,365)	-	(23,365)	(872)	(22,493)
514	Total Amortization of ITC	Line 504	(1,458)	(506)	(1,964)	-	(1,964)
515	Total Amortization of PTC	Line 505	(95,934)	-	(95,934)	-	(95,934)
516	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	120,633	(45,891)	74,742	27,815	46,927
518							
519	Effective Tax Rate	Ln 510:512 /Ln479	25.90%	25.35%	26.04%	25.67%	26.10%
520							
521	Income Tax Expense Based on Return						
522	Federal Income Tax (FIT) Calculation						
523	Return on Rate Base	Line 26	-	-	-	-	1,505,216
524	Interest Expense	Line 8 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)
525	Permanent Diff Fed & State	Sch. 12	22,278	-	22,278	1,529	20,749
526	Federal Portion of Direct Adjs.	Sch. 12	(429)	-	(429)	(29)	(400)
527	Federal Income Tax (ITC)	Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)
528	Federal Income Tax (PTC)	Sch. 12	(95,934)	-	(95,934)	-	(95,934)
529	Amort of Excess ADIT	Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)
530	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
531	Temporary Diff Federal	Sch. 12	(691,323)	-	(691,323)	(47,437)	(643,886)
532	Deferred Tax Federal	Ln 531 x Ln 498	145,178	-	145,178	9,962	135,216
533	Base for FIT Computation	Ln 523:532	(1,136,972)	60,473	(1,076,499)	(71,167)	499,883
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	(302,233)	16,075	(286,158)	(18,918)	132,880
536	Federal Portion of Direct Adjs.	Sch. 12	(429)	-	(429)	(29)	(400)
537	Federal Income Tax (ITC)	Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)
538	Federal Income Tax (PTC)	Sch. 12	(95,934)	-	(95,934)	-	(95,934)
539	Amort of Excess ADIT	Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)
540	Total FIT before Adding Deferred	Ln 535:539	(423,420)	15,569	(407,851)	(19,819)	12,089
541	Total FIT - Deferred	Line 532	145,178	-	145,178	9,962	135,216
542	Total FIT - Current & Deferred	Ln 540:541	(278,242)	15,569	(262,673)	(9,857)	147,305
543							
544	State Income Tax (SIT) Calculation						
545	NOIBT	Line 44	-	-	-	-	1,505,216
546	Interest Expense	Line 27 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)
547	Permanent Diff Fed & State	Sch. 12	22,278	-	22,278	1,529	20,749
548	Temporary State Differences	Sch. 12	(699,116)	-	(699,116)	(47,972)	(651,144)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
549	State Deferred Tax	Ln 548 x Ln 486	38,451	-	38,451	2,638	35,813
550	Net FIT Allowable	Line 542	(278,242)	15,569	(262,673)	(9,857)	147,305
551	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	(1,408,546)	76,548	(1,331,999)	(87,981)	661,319
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	(81,979)	4,455	(77,524)	(5,121)	38,489
555	Total SIT - Deferred	Line 549	38,451	-	38,451	2,638	35,813
556	Total SIT - Current & Deferred	Ln 554:555	(43,527)	4,455	(39,072)	(2,482)	74,302
557							
558	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
559							
560	Total FIT & SIT Based on Return	Lines 542,556,557	(321,769)	20,024	(301,745)	(12,339)	221,607
561							
562							
563							
564	Labor Allocator						
565	Production Base Demand	1.00000			\$24,609		24,609
566	Production Intermediate Demand	0.95240			4,507		4,292
567	Production Peaking Demand	0.97645			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	0.94005			5,393		5,070
571	Production Peaking Energy	0.97043			2,248		2,181
572	Production Solar Energy	1.00000			6,633		6,633
573	Subtotal Production	0.99220			88,168		87,480
574	Transmission	0.70175			13,729		9,634
575	Distribution	1.00000			39,404		39,404
576	Subtotal Prod, Trans and Dist	0.96615			141,301		136,519
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	0.97341			179,892		175,109
581	Admin & General	0.97341			80,612		78,469
582	Total	0.97341			\$260,504		\$253,578
583							
584							
585	Other Calculated Allocators:						
586	Production Base Demand	MFR E-10					1.00000
587	Production Intermediate Demand	MFR E-10					0.95240
588	Production Peaking Demand	MFR E-10					0.97645
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					0.94005
592	Production Peaking Energy	MFR E-10					0.97043
593	Production Solar Energy	MFR E-10					1.00000
594	Energy Avg Rate Sales	MFR E-10					1.00000
595	Transmission	MFR E-10					0.70175
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	783,632	783,632									
5	Citrus CC	1,460,923	1,460,923									
6	Crystal River Units 4&5 Coal	2,835,735	2,835,735									
7	Hines CC	1,409,500	1,409,500									
8	Osprey CT	436,881	436,881									
9	Univ of Florida CC	65,684	65,684									
10	Steam Miscellaneous	5,733	5,733									
11	Other Production Miscellaneous	39,507	39,507									
12	Tiger Bay CC	110,543		110,543								
13	Anclote Steam	523,908		523,908								
14	Avon Park CT	23				23						
15	Bartow CT	47,781				47,781						
16	Bayboro CT	27,669				27,669						
17	Debary CT	181,708				181,708						
18	Higgins CT	0				0						
19	Intercession City CT	338,152				338,152						
20	Suwannee CT	61,266				61,266						
21	Charlie Creek Solar	98,076				98,076						
22	Columbia Solar	104,883				104,883						
23	Debary Solar	87,162				87,162						
24	Duette Solar	97,912				97,912						
25	Hamilton Solar	111,018				111,018						
26	Lake Placid Solar	59,375				59,375						
27	Osceola Solar	7,605				7,605						
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	1,805,997				1,805,997						
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	3,104	3,104									
42	Other											
43	Total Production Plant	11,357,223	7,024,784	634,451	656,599	3,001,418	0	0	0	0	0	0
44												
45	Transmission Plant											
46	350 Trans Land & Land Rights	239,890					239,890					
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	32,983,439	7,108,950	639,650	701,554	3,050,168	7,329,447	45,419	6,437,879	0	3,230,751	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	(3,104)	(3,104)									
134	114 Electric Plant Acquisition Adj	(20,325)										
135	121 Non Utility Property	(22,215)										
136	SPP - Transmission Total	(736,075)					(736,075)					
137	SPP - Distribution Total	(1,612,302)							(792,377)		(774,370)	
138	Total System Adjustments	(3,164,231)	(3,104)	0	0	0	(736,075)	0	(792,377)	0	(774,370)	0
139												
140	Total System Adjusted	29,819,208	7,105,845	639,650	701,554	3,050,168	6,593,372	45,419	5,645,502	0	2,456,382	0
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	29,819,208	7,105,845	639,650	701,554	3,050,168	6,593,372	45,419	5,645,502	-	2,456,382	-
145												
146	Retail Separation Factor		100.000%	95.240%	97.645%	100.000%	70.175%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	Total Retail Adjusted	27,773,075	7,105,832	609,201	685,033	3,050,163	4,626,881	45,419	5,645,502	-	2,456,382	-

	(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	734,657	496,976	914,296	27,196	7,793	1,983,458	0	126,563	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)	(44,906)								
138	Total System Adjustments	(596)	(54)	(44,906)	0	0	(661,578)	0	0	0	(151,172)	0
139												
140	Total System Adjusted	734,062	496,923	869,389	27,196	7,793	1,321,880	0	126,563	0	0	(2,490)
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	734,062	496,923	869,389	27,196	7,793	1,321,880	-	126,563	-	0	(2,490)
145												
146	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.341%	99.713%	100.000%	100.000%	100.000%	
147												
148	Total Retail Adjusted	734,062	496,923	869,389	27,196	7,793	1,286,737	-	126,563	-	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	201,912	201,912									
5	Citrus CC 1 & 2	285,853	285,853									
6	Crystal River Units 4&5 Coal	1,616,613	1,616,613									
7	Hines CC	565,153	565,153									
8	Osprey CT	222,727	222,727									
9	Univ of Florida CC	49,632	49,632									
10	Steam Miscellaneous	1,406	1,406									
11	Other Production Miscellaneous	569	569									
12	Tiger Bay CC	43,048		43,048								
13	Anclote	366,485		366,485								
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	30,236			30,236							
18	Bayboro CT	19,865			19,865							
19	Debary CT	149,617			149,617							
20	Higgins CT	(313)			(313)							
21	Intercession City CT	200,022			200,022							
22	Rio Pinar CT	400			400							
23	Suwannee CT	32,531			32,531							
24	Turner CT	(5,135)			(5,135)							
25	Charlie Creek Solar	12,357				12,357						
26	Columbia Solar	21,621				21,621						
27	Debary Solar	17,757				17,757						
28	Duette Solar	15,239				15,239						
29	Hamilton Solar	27,684				27,684						
30	Lake Placid Solar	12,975				12,975						
31	Osceola Solar	2,172				2,172						
32	Perry Solar	3,483				3,483						
33	Sandy Creek Solar	12,114				12,114						
34	Santa Fe Solar	18,128				18,128						
35	St. Pete Pier Solar	316				316						
36	Suwannee Solar	4,806				4,806						
37	Trenton Solar	21,326				21,326						
38	Twin Rivers Solar	15,694				15,694						
39	Bay Trail (CEC)	13,982				13,982						
40	Fort Green (CEC)	14,124				14,124						
41	CEC - Other Solar	98,994				98,994						
42	Production Energy Storage Equipment	7,243	7,243									
43	Remove ECRC from Base Plants	(9,504)	(9,504)	0	0	0	0	0	0	0	0	0
44	ECRC Production - Energy	9,504										
45	FUEL - Crystal River Railcars	3,692	3,692									
46	Other											
47	Production Plant Subtotal	4,094,643	2,945,296	400,992	426,080	312,772	0	0	0	0	0	0
48												
49	Dismantlement											
50	Total Production Base - Dismantlement	147,275	147,275									
51	Total Production Intermediate - Dismantlement	24,039		24,039								
52	Total Production Peaking - Dismantlement	25,595			25,595							

	(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	9,504	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					1,873						
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			41,295	0							
85	365 Dist OH Conduct & Devices - Primary											
86	365 Dist OH Conduct & Devices - Secondary											
87	365 Dist OH Conduct & Devices - IS Equipment					1,481						
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	(3,472)										
94	369 Dist Services - Underground	228,563										
95	370 Dist Meter Equipment		161,307									
96	371 Dist Installs on Customer Premise (Premier Power Service)		347									
97	371.7 Dist Installs on Customer Premise - EV Solution				5,811							
98	373 Dist Street Light & Signal Systems - Primary											
99	373 Dist Street Light & Signal Systems - Lighting			224,044	0							
100	Total Distribution Plant	225,091	161,655	265,340	5,811	3,354	0	0	0	0	0	0
101												
102	General & Intangible Property											
103	389 General Land & Land Rights						(1)					
104	390 General Structures & Improvements						111,370					
105	391 General Office Furn & Equip						53,048					
106	392 General Transportation Equipment						4,833					
107	393 General Stores Equipment						4,372					

	(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						92,044					
109	395 General Laboratory Equip						(847)					
110	396 General Power Operating Equip						17,048					
111	397 General Communication Equip						77,397					
112	398 General Misc Equip						5,648					
113	301-303 Intangible Plant - Franchise								6,117			
114	301-303 Intangible Plant - Customer Connect								38,536			
115	301-303 Intangible Plant - Software & Other						295,314					
116	Total General & Intangible Property	0	0	0	0	0	660,228	0	44,653	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										4,234	
133	ARO - Battery Storage										1,677	
134	ARO - Ash Management										(1)	
135	Capital Lease - 1										189,489	
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										14,447	
141	Other Misc Items						0					
142	Total Other Items	0	0	0	0	0	0	0	2,928	0	442,990	(591)
143												
144	Total System per Books	225,091	161,655	265,340	5,811	3,354	660,228	0	47,581	0	452,494	(591)
145												
146	System Adjustments											
147	ECCR Communication Equipment 397						(3,945)					
148	ECRC Production										(9,504)	
149	FUEL Production Crystal River Railcars											
150	Capital Lease										(189,489)	
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										(4,234)	
160	ARO - Ash Management										1	
161	ARO - Battery Storage										(1,677)	
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	(14,447)										
164	Depreciation Study	68,840	(21,165)	7,587	14,770	267	21,800		29,775		5,536	
165	Dismantlement Study	22,688	15,813	970	(474)	6,379						
166	SPP - Transmission Total	(39,194)					(39,194)	0				
167	SPP - Distribution Total	(72,676)							(38,597)		(31,206)	
168	Total System Adjustments	(462,845)	(9,044)	17,099	23,382	6,646	(17,394)	0	(8,821)	0	(25,671)	0
169												
170	Total System Adjusted	8,244,646	3,097,943	444,311	477,727	355,826	928,588	5,451	952,735	0	610,145	0
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	8,244,646	3,097,943	444,311	477,727	355,826	928,588	5,451	952,735	-	610,145	-
175												
176	Retail Separation Factor		100.00%	95.24%	97.65%	100.00%	70.17%	100.00%	100.00%	100.00%	100.00%	100.00%
177												
178	Total Retail Adjusted	7,918,509	3,097,937	423,161	466,477	355,825	651,634	5,451	952,735	-	610,145	-

	(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	6,047	2,005	5,209			(2,992)					(14,447)
165	Dismantlement Study											
166	SPP - Transmission Total											
167	SPP - Distribution Total	(48)	(11)	(2,814)								
168	Total System Adjustments	5,999	1,994	2,395	0	0	(6,936)	0	0	0	(452,494)	0
169												
170	Total System Adjusted	<u>231,091</u>	<u>163,648</u>	<u>267,734</u>	<u>5,811</u>	<u>3,354</u>	<u>653,292</u>	<u>0</u>	<u>47,581</u>	<u>0</u>	<u>0</u>	<u>(591)</u>
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	231,091	163,648	267,734	5,811	3,354	653,292	-	47,581	-	-	(591)
175												
176	Retail Separation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	97.34%	99.71%	100.00%	100.00%	100.00%	0.00%
177												
178	Total Retail Adjusted	<u>231,091</u>	<u>163,648</u>	<u>267,734</u>	<u>5,811</u>	<u>3,354</u>	<u>635,924</u>	<u>-</u>	<u>47,581</u>	<u>-</u>	<u>-</u>	<u>-</u>

(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	193,803	193,803							
3	Production Intermediate	20,684		20,684						
4	Production Peaking	16,952			16,952					
5	Production Solar	1,865				1,865				
6	Production Solar - SoBRA	1,269				1,269				
7	Production Solar - CEC	265,725				265,725				
8	Production - Other Electric	0	0							
9	Transmission Plant	303,579					303,579			
10	Transmission Plant	916					916			
11	Distribution Plant	614,463						355,353		238,769
12	Distribution Energy Storage	58,346						58,346		
13	Intangible	11,167								
14	General Plant	8,672								
15	Vision Florida	0								
16	Non-Utility	739								
17	ECRC	2	2							
18	Other Misc Items	(13,053)								
19	Total System per Books	1,485,131	193,805	20,684	16,952	268,860	304,495	413,699	0	238,769
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base	0	0							
23	AFUDC CWIP - Production Intermediate	0		0						
24	AFUDC CWIP - Production Peaking	0			0					
25	AFUDC CWIP - Production Solar	0				0				
26	AFUDC CWIP - Production Solar - CEC	(1,058)				(1,058)				
27	AFUDC CWIP - Transmission	(12,519)					(12,519)			
28	AFUDC CWIP - Distribution	0						0		
29	AFUDC CWIP - General	0								
30	AFUDC CWIP - Intangible	(2,759)								
31	Distribution Energy Storage	(57,553)						(57,553)		
32	ECRC	(2)	(2)							
33	SPP - Transmission	(17,905)					(17,905)			
34	SPP - Distribution	(418,161)						(197,284)		(208,368)
35	Other Misc Items									
36	Non-Utility	(739)								
37	Total System Adjustments	(510,696)	(2)	0	0	(1,058)	(30,424)	(254,836)	0	(208,368)
38										
39	Total System Adjusted	974,435	193,803	20,684	16,952	267,802	274,071	158,862	0	30,401
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	974,435	193,803	20,684	16,952	267,802	274,071	158,862	0	30,401
44										
45	Retail Separation Factor		100.000%	95.240%	97.645%	100.000%	70.175%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	890,854	193,803	19,700	16,552	267,801	192,329	158,862	-	30,401

	(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		3,464	2,534	13,863	482				
12	Distribution Energy Storage									
13	Intangible						11,167			
14	General Plant						8,672			
15	Vision Florida								0	
16	Non-Utility									739
17	ECRC									
18	Other Misc Items								(13,053)	
19	Total System per Books	0	3,464	2,534	13,863	482	19,839	0	(13,053)	739
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base									
23	AFUDC CWIP - Production Intermediate									
24	AFUDC CWIP - Production Peaking									
25	AFUDC CWIP - Production Solar									
26	AFUDC CWIP - Production Solar - CEC									
27	AFUDC CWIP - Transmission									
28	AFUDC CWIP - Distribution				0	0				
29	AFUDC CWIP - General						0			
30	AFUDC CWIP - Intangible						(2,759)			
31	Distribution Energy Storage				0	0				
32	ECRC									
33	SPP - Transmission									
34	SPP - Distribution				(12,509)	0				
35	Other Misc Items									
36	Non-Utility									(739)
37	Total System Adjustments	0	0	0	(12,509)	0	(2,759)	0	0	(739)
38										
39	Total System Adjusted	0	3,464	2,534	1,354	482	17,080	0	(13,053)	0
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	0	3,464	2,534	1,354	482	17,080	0	(13,053)	0
44										
45	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.341%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	-	3,464	2,534	1,354	482	16,626	-	(13,053)	-

Line No.	(1) PLANT HELD FOR FUTURE USE (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
	Classification Juris Separation Factor		Demand Stratified Base; 12CP	Demand Stratified Peaking; 12CP	Demand 12CP	Demand 100% Retail	N/A Derived - Labor OM
1	System Per Books						
2	Production Base	4,232	4,232				
3	Production Peaking	1,175		1,175			
4	Transmission	23,808			23,808		
5	Distribution	2,557				2,557	
6	General	3,462					3,462
7	Levy	94,468	94,468				
8	Other						
9	Total System Per Books	129,703	98,700	1,175	23,808	2,557	3,462
10							
11	System Adjustments						
12	Levy - 13M Avg Impact from 12/24 Balance	0	0	0	0	0	0
13	Total System Adjustments	0	0	0	0	0	0
14							
15	Total System Adjusted	129,703	98,700	1,175	23,808	2,557	3,462
16							
17							
18	RETAIL COST OF SERVICE						
19	Total System Adjusted Per Books	129,703	98,700	1,175	23,808	2,557	3,462
20							
21	Retail Separation Factor		100.000%	97.645%	70.175%	100.000%	97.341%
22							
23	Total Retail Adjusted	122,482	98,700	1,147	16,707	2,557	3,370

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor
83	153-163 - Other Materials & Supplies	(8,798)	0	0	0	0	0	0	0	(8,798)	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	(17,162)	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(84,576)	0	6,121	6,512	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	(76,277)	0	0	0	0	0	0	0	0	0	0
95	227 - Oblig under Capital Leases	211,153	0	0	0	0	0	0	0	0	0	211,153
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	115,670	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	49,018	0	0	0	0	0	0	0	0	0	49,018
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	(157,797)	0	6,121	6,512	0	0	0	0	(8,798)	0	260,171
115												
116	Total System Adjusted	604,526	65,502	6,121	6,512	110,364	0	96,335	981	0	0	0
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	604,526	65,502	6,121	6,512	110,364	-	96,335	981	-	-	-
121												
122	Retail Separation Factor		100.000%	95.240%	97.645%	100.000%	94.005%	97.043%	100.000%	100.000%	100.000%	97.341%
123												
124	Total Retail Adjusted	561,092	65,502	5,830	6,359	110,363	-	93,486	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	(28,128)	0	0	0	(69,082)	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	1,625	0	0	10,807	0	(88,710)	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	115,670	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	1,625	(28,128)	0	10,807	0	(406,108)	0
115												
116	Total System Adjusted	(384,493)	(8,911)	405,719	(16,575)	151,479	446,141	(213,772)	(96,030)	7,580	(0)	27,572
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	(384,493)	(8,911)	405,719	(16,575)	151,479	446,141	(213,772)	(96,030)	7,580	(0)	27,572
121												
122	Retail Separation Factor	97.281%	99.596%	93.138%	71.155%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
123												
124	Total Retail Adjusted	(374,039)	(8,875)	377,880	(11,794)	151,479	446,141	(213,772)	(96,030)	7,580	(0)	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	CLASS REVENUE	Total	Wholesale 100%	Production Solar Demand	EV Solution	Lighting Facilities	Retail Sales of Electric
	Classification Juris Separation Factor		N/A 100% Wholesale	Demand Stratified Solar; 12CP	Direct 100% Retail	Direct - Lighting 100% Retail	Customer 100% Retail
1	System per Books						
2							
3	Revenue From Sales of Electric						
4	440-446 Retail Base Revenue	2,829,552		75,050			2,754,502
5	440-446 Fuel Revenue	1,813,782					1,813,782
6	440-446 CCR Revenue	48,168					48,168
7	440-446 ECCR Revenue	122,579					122,579
8	440-446 ECRC Revenue	10,834					10,834
9	440-446 SPP Revenue	342,173					342,173
10	440-446 Franchise Fees	138,904					138,904
11	440-446 Gross Receipts Tax	132,499					132,499
12	440-446 Regulatory Assessment Fee	3,833					3,833
13	447 Wholesale Base Revenue	20,148	20,148				
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	5,462,472	20,148	75,050	0	0	5,367,274
18							
19	454 - Rent Lighting Equipment - Class Revenue	88,800				88,800	
20	454 - EV Solution - Class Revenue	8,550			8,550		
21	Total Other Revenue	97,350	0	0	8,550	88,800	0
22							
23	Total System per Books	5,559,822	20,148	75,050	8,550	88,800	5,367,274
24							
25	System Adjustments						
26	440-446 Fuel Revenue	(1,813,782)					(1,813,782)
27	440-446 CCR Revenue	(48,168)					(48,168)
28	440-446 ECCR Revenue	(122,579)					(122,579)
29	440-446 ECRC Revenue	(10,834)					(10,834)
30	440-446 SPP Revenue	(342,173)					(342,173)
31	440-446 Franchise Fees	(138,904)					(138,904)
32	440-446 Regulatory Assessment Fee	(3,833)					(3,833)
33	449 Provision For Rate Refund - Retail	0					0
34	449 Provision For Rate Refund - Wholesale	0	0				
35	440-446 Gross Receipts Tax	(132,499)					(132,499)
36	EV Off-Peak Credit	(925)					(925)
37	MRC Program	2,625					2,625
38	CEC 2.0 Subscription Revenues	31,896		31,896			
39	Synchronize Revenue to E-Schedules	(5,844)					(5,844)
40	Total System Adjustments	(2,585,020)	0	31,896	0	0	(2,616,917)
41							
42	Total System Adjusted	2,974,802	20,148	106,946	8,550	88,800	2,750,358
43							
44							
45	RETAIL COST OF SERVICE						
46	Total System Adjusted	2,974,802	20,148	106,946	8,550	88,800	2,750,358
47							
48	Retail Separation Factor			100.000%	100.000%	100.000%	100.000%
49							
50	Total Retail Adjusted	2,954,654	-	106,946	8,550	88,800	2,750,358

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	REVENUE CREDITS	Total	Transmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
	Classification Juris Separation Factor		Demand 12CP	Demand 100% Retail	Demand 100% Retail	Customer 100% Retail	Direct - Lighting 100% Retail	Customer 100% Retail	Demand 100% Retail	N/A 100% Wholesale	N/A Derived
1	System per Books										
2											
3	Other Revenue										
4	450 Late Payment Charges	22,100				22,100					
5	451 Misc Services	11,209				11,209					
6	454 EV Charger Revenue	8,550				8,550					
7	454 Extra Facilities	0				0					
8	454 Miscellaneous	0						0			
9	454 Other Electric Transmission	2,997	2,997								
10	454 Poles & Line Attachments	9,500	9,500								
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	2,183	2,183								
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	198,580								198,580	
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	365,705	14,985	239	7,228	41,859	88,800	274	0	211,738	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	(8,550)	0	0	0	(8,550)	0	0	0	0	0
36											
37	Total System per Books	268,355	14,985	239	7,228	33,309	0	274	0	211,738	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	268,355	14,985	239	7,228	33,309	0	274	0	211,738	582
44											
45											
46	RETAIL COST OF SERVICE										
47	Total System Adjusted	268,355	14,985	239	7,228	33,309	0	274	0	211,738	582
48											
49	Retail Separation Factor		70.175%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		92.036%
50											
51	Total Retail Adjusted	52,102	10,515	239	7,228	33,309	-	274	-	-	536

(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
	Classification	Customer	Customer	Customer	Direct - Lighting	Direct	Direct - Interruptible	N/A	Demand/Energy	Customer	Demand	Customer	N/A	N/A
	Juris Separation Factor	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	100% Retail	Derived - Labor OM	Derived - Total Plant	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	System per Books													
2														
3	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	517-532 - Nuclear O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	556-557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Production O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12	560 - Trans Supv & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-
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	155	105	184	6	2	0	0	0	0	0	0	0
27	581 - Dist Load Dispatching													
28	582 - Dist Station													
29	583 - Dist Overhead Lines	0	39	26	46	1	0	0	0	0	0	0	0	0
30	584 - Dist Underground Lines	0	330	0	0	0	0	0	0	0	0	0	0	0
31	585 - Dist Street Lighting				0	0								
32	586 - Dist Meter			6,688										
33	587 - Dist Customer Installation		4,627											
34	588 - Dist Misc.	0	1,806	1,223	2,139	67	19	0	0	0	0	0	0	0
35	589 - Dist Rents	0	77	52	92	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	192	130	227	7	2	0	0	0	0	0	0	0
39	593 - Dist Maint. Overhead Lines	0	2,342	0	0	0	0	0	0	0	0	0	0	0
40	594 - Dist Maint. Underground Lines	0	721	0	0	0	0	0	0	0	0	0	0	0
41	595 - Dist Maint. Line Transformers													
42	596 - Dist Maint. Street Lighting				7,563	0								
43	597 - Dist Maint. Meter			1,721										
44	598 - Dist Maint. Misc	0	77	52	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	10,367	9,998	10,342	87	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									64,576				
51	904 - Uncollectible Accts									16,827				

	(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	1,167													
108	Remove Reg Assess Fee	(3,833)													
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	(10,854)	0	0	0	0	0	0	0	0	0	0	0	0	0
118															
119	Total System Adjustments	(2,063,098)	0	0	0	0	0	0	0	0	0	0	0	0	0
120															
121	Total System Adjusted	641,790	35,647	3,092	5,718	16,561	101,969	9,718	8,586	7,926	32,055	118	49,394	0	19,414
122															
123															
124	RETAIL COST OF SERVICE														
125	Total System Adjusted	641,790	35,647	3,092	5,718	16,561	101,969	9,718	8,586	7,926	32,055	118	49,394	-	19,414
126															
127	Retail Separation Factor		100.000%	95.240%	97.645%	100.000%	100.000%	94.005%	97.043%	100.000%	70.175%	100.000%	100.000%	100.000%	100.000%
128															
129	Total Retail Adjusted	624,340	35,647	2,945	5,583	16,561	101,968	9,136	8,332	7,926	22,495	118	49,394	-	19,414

	(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									1,167				
108	Remove Reg Assess Fee									(3,833)				
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	(2,666)	0	0	0	0
118														
119	Total System Adjustments	0	0	0	0	0	0	(8,188)	0	(2,666)	0	0	(2,045,947)	(6,297)
120														
121	Total System Adjusted	0	10,367	10,239	10,342	87	25	190,853	24,718	104,960	0	0	0	0
122														
123														
124	RETAIL COST OF SERVICE													
125	Total System Adjusted	-	10,367	10,239	10,342	87	25	190,853	24,718	104,960	-	-	-	-
126														
127	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.341%	93.138%	100.000%	100.000%	100.000%	100.000%	
128														
129	Total Retail Adjusted	-	10,367	10,239	10,342	87	25	185,779	23,021	104,960	-	-	-	-

(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%
	Classification	Direct - Lighting	Direct	Direct - Interruptible	N/A	Energy	Customer	Customer	Demand	Demand	Demand	Demand/Energy	N/A	N/A
	Juris Separation Factor	100% Retail	100% Retail	100% Retail	Derived - Labor OM	Total Avg Sales	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	System per Books													
2														
3	Production Plant													
4	Bartow CC													
5	Citrus CC													
6	Hines CC													
7	Crystal River 4&5 Coal													
8	Osprey CC													
9	Univ of Florida CC													
10	Energy Storage Equipment													
11	Steam Miscellaneous													
12	Other Production Miscellaneous													
13	Anclote													
14	Tiger Bay CC													
15	Avon Park CT													
16	Bartow CT													
17	Bayboro CT													
18	Debary CT													
19	Higgins CT													
20	Intercession City CT													
21	Rio Pinar CT													
22	Suwannee CT													
23	Turner CT													
24	Charlie Creek Solar													
25	Clearwater Solar													
26	Columbia Solar													
27	Debary Solar													
28	Duette Solar													
29	Hamilton Solar													
30	Lake Placid Solar													
31	Osceola Solar													
32	Perry Solar													
33	Sandy Creek Solar													
34	Santa Fe Solar													
35	St. Pete Pier Solar													
36	Suwannee Solar													
37	Trenton Solar													
38	Twin Rivers Solar													
39	Bay Trail Solar (CEC)													
40	Fort Green Solar (CEC)													
41	CEC - Other Solar													
42	ECRC - move from Base to Energy													
43	ECRC - Energy												1,593	
44	FUEL - Crystal River Railcars													
45	Production Plant Subtotal	0	0	0	0	0	0	0	0	0	0	0	1,593	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
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	513,359	333,723	52,031	19,326	106,686	0	0	0	0	0	0	0	0
55														
56	Transmission Plant													
57	350 Trans Land & Land Rights	1,859					1,859							
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	42,913					42,913							
64	353.2 Trans Energy Control Center	678					678							
65	354 Trans Towers & Fixtures	1,072					1,072							
66	355 Trans Poles & Fixtures	94,226					94,226							
67	356 Trans OH Conduct & Devices - Primary	999						999						
68	356 Trans OH Conduct & Devices - Transmission	26,501					26,501							
69	357 Trans Underground Conduit	473					473							
70	358 Trans Underground Conductors & Devices	1,749					1,749							
71	359 Trans Roads & Trails	464					464							
72	SPP - Transmission	19,255					19,255							
73	SPP - Transmission (Remove from Above)	(19,255)					(19,255)							
74	Total Transmission Plant	176,025	1,555	96	921	1,023	171,431	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	12,795							12,795					
79	362 Dist Station Equipment - Primary	35,450							35,450					
80	362 Dist Station Equipment - IS Equipment	108											108	
81	363 Dist Energy Storage Equipment	5,813							5,813					
82	364 Dist Poles, Towers & Fixtures - Primary	46,080							46,080	0				
83	364 Dist Poles, Towers & Fixtures - Secondary	16,932									16,932	0		
84	364 Dist Poles, Towers & Fixtures - Lighting	5,874												
85	365 Dist OH Conduct & Devices - Primary	36,928							36,928	0				
86	365 Dist OH Conduct & Devices - Secondary	16,591									16,591	0		
87	365 Dist OH Conduct & Devices - IS Equipment	96											96	
88	366 Dist Underground Conduit - Primary	8,961							8,961	0				
89	366 Dist Underground Conduit - Secondary	0									0	0		
90	367 Dist Underground Conductors & Devices - Primary	28,694							28,694	0				
91	367 Dist Underground Conductors & Devices - Secondary	16,852									16,852	0		
92	368 Dist Line Transformers - Secondary	47,317									47,317	0		
93	369 Dist Services - Services	8,474											8,474	
94	370 Dist Services - Services	11,692											11,692	

(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	29,300												29,300
96	371 Dist Installs on Customer Premise (Premier Power Service)	1,388												1,388
97	371.7 Dist Installs on Customer Premise - EV Solution	2,709												
98	373 Dist Street Light & Signal Systems - Primary	0							0					
99	373 Dist Street Light & Signal Systems - Lighting	32,660												
100	SPP - Distribution	51,035							51,035					
101	SPP - Distribution (Remove from Above)	(51,035)							(51,035)					
102	Total Distribution Plant	366,143	0	0	0	0	0	0	176,150	0	97,693	0	20,370	30,687
103														
104	General & Intangible Property													
105	390 General Structures & Improvements	13,478												
106	391 General Office Furn & Equip	10,867												
107	393 General Stores Equipment	1,323												
108	394 General Tools Shop & Garage Equip	15,591												
109	395 General Laboratory Equip	72												
110	396 General Power Operating Equip	2,818												
111	397 General Communication Equip	16,425												
112	398 General Misc Equip	1,071												
113	301-303 Intangible Plant - Franchise	282												
114	301-303 Intangible Plant - Customer Connect	11,852												
115	301-303 Intangible Plant - Software & Other	22,418												
116	Total General & Intangible Property	96,197	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	0												
125	Storm Capitalization Reg Asset Amortization	1,074												
126	Depreciation Deferral Amortization	0												
127	Meter Amortization	6,281												
128	ECRC True-up Balance Amort.	0												
129	ECRC True-up Balance Amort.	0												
130	Rate Case Expense Amortization	0												
131	CCR - ISFSI Amortization	4,821												
132	Dismantlement Reg Asset Amortization	3,816												
133	Vision Florida Reg Asset Amortization	567												
134	Customer Connect Reg Asset Amortization	5,513												
135	FUEL - FPD PPA Buyout Amortization	6,551												
136	FUEL Deferred Fuel Expense	0												
137	Non-Utility Property	1,080												
138	Total Other Items	29,704	0	0	0	0	0	0	0	0	0	0	0	0
139														
140	Total System per Books	1,181,428	335,279	52,127	20,247	107,709	171,431	999	176,150	0	97,693	0	20,370	30,687

	(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%
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		2,709											
98	373 Dist Street Light & Signal Systems - Primary													
99	373 Dist Street Light & Signal Systems - Lighting	32,660	0											
100	SPP - Distribution													
101	SPP - Distribution (Remove from Above)													
102	Total Distribution Plant	38,534	2,709	0	0	0	0	0	0	0	0	0	0	0
103														
104	General & Intangible Property													
105	390 General Structures & Improvements				13,478									
106	391 General Office Furn & Equip				10,867									
107	393 General Stores Equipment				1,323									
108	394 General Tools Shop & Garage Equip				15,591									
109	395 General Laboratory Equip				72									
110	396 General Power Operating Equip				2,818									
111	397 General Communication Equip				16,425									
112	398 General Misc Equip				1,071									
113	301-303 Intangible Plant - Franchise						282							
114	301-303 Intangible Plant - Customer Connect						11,852							
115	301-303 Intangible Plant - Software & Other				22,418									
116	Total General & Intangible Property	0	0	0	84,063	0	12,134	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									0				
125	Storm Capitalization Reg Asset Amortization											1,074		
126	Depreciation Deferral Amortization								0					
127	Meter Amortization							6,281						
128	ECRC True-up Balance Amort.													
129	ECRC True-up Balance Amort.													
130	Rate Case Expense Amortization											0		
131	CCR - ISFSI Amortization												4,821	
132	Dismantlement Reg Asset Amortization										3,816			
133	Vision Florida Reg Asset Amortization										567			
134	Customer Connect Reg Asset Amortization						5,513							
135	FUEL - FPD PPA Buyout Amortization													6,551
136	FUEL Deferred Fuel Expense													
137	Non-Utility Property													1,080
138	Total Other Items	0	0	0	0	0	5,513	6,281	0	0	4,383	1,074	12,452	0
139														
140	Total System per Books	38,534	2,709	0	84,063	0	17,647	6,281	0	0	4,383	1,074	14,045	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
141														
142	System Adjustments													
143	Capital Recovery Amortization - Intermediate	1,708		1,708										
144	Capital Recovery Amortization - Peaking	1,817			1,817									
145	COR Reg Asset Amortization	18,752												
146	CCR - ISFSI Amortization	(4,821)												
147	Depreciation Study	51,331	(10,960)	5,159	10,015	160	15,160		20,695		3,777		4,023	1,744
148	Dismantlement Study	17,356	10,542	647	(316)	6,483								
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	(105)	(105)											
153	MRC Program	3,143												
154	Rate Case Expense Amortization	874												
155	SPP - Transmission	(19,255)					(19,255)	0						
156	SPP - Distribution	(51,035)							(25,788)		(23,406)		(14)	(2)
157	Non-Utility Property	(1,080)												
158	Total System Adjustments	10,543	(522)	7,514	11,516	6,643	(4,095)	0	(5,093)	0	(19,629)	0	4,008	1,742
159														
160	Total System Adjusted	1,191,971	334,757	59,641	31,763	114,352	167,336	999	171,057	0	78,063	0	24,378	32,430
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	1,191,971	334,757	59,641	31,763	114,352	167,336	999	171,057	-	78,063	-	24,378	32,430
165														
166	Retail Separation Factor		100.000%	95.240%	97.645%	100.000%	70.175%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
167														
168	Total Retail Adjusted	1,136,295	334,756	56,802	31,015	114,352	117,427	999	171,057	-	78,063	-	24,378	32,430

	(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	3,618			(2,060)									
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							3,143						
154	Rate Case Expense Amortization						874							
155	SPP - Transmission												0	
156	SPP - Distribution	(1,824)												
157	Non-Utility Property												(1,080)	
158	Total System Adjustments	1,794	0	0	(2,060)	0	874	3,143	0	0	0	18,752	(14,045)	0
159														
160	Total System Adjusted	40,328	2,709	0	82,004	0	18,521	9,424	0	0	4,383	19,826	0	0
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	40,328	2,709	-	82,004	-	18,521	9,424	-	-	4,383	19,826	0	-
165														
166	Retail Separation Factor	100.000%	100.000%	100.000%	97.341%	99.713%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
167														
168	Total Retail Adjusted	40,328	2,709	-	79,823	-	18,521	9,424	-	-	4,383	19,826	0	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	OTHER TAXES	Total	Labor	Net Total Plant	Transmission	Distribution Primary	Retail 100%, Removed
	Classification Juris Separation Factor		N/A Derived - Labor OM	Demand/Energy Derived - Net Plant	Demand 12CP	Demand 100% Retail	N/A 100% Retail
1	System per Books						
2							
3	Property Tax	229,829		210,058	5,773	13,998	
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	132,499					132,499
8	Franchise Fees	138,904					138,904
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	<u>518,110</u>	<u>16,879</u>	<u>209,950</u>	<u>5,773</u>	<u>13,998</u>	<u>271,510</u>
16							
17	System Adjustments						
18	ECRC Property Tax	(108)					(108)
19	SPP Property Tax	(19,771)			(5,773)	(13,998)	
20	Gross Receipts Tax	(132,499)					(132,499)
21	Franchise Fees	(138,904)					(138,904)
22	Total System Adjustments	<u>(291,281)</u>	<u>0</u>	<u>0</u>	<u>(5,773)</u>	<u>(13,998)</u>	<u>(271,510)</u>
23							
24	Total System Adjusted	<u>226,829</u>	<u>16,879</u>	<u>209,950</u>	<u>0</u>	<u>0</u>	<u>0</u>
25							
26							
27	RETAIL COST OF SERVICE						
28	Total System Adjusted	226,829	16,879	209,950	0	0	0
29							
30	Retail Separation Factor		97.341%	92.028%	70.175%	100.000%	100.000%
31							
32	Total Retail Adjusted	<u>209,642</u>	<u>16,430</u>	<u>193,212</u>	<u>-</u>	<u>-</u>	<u>-</u>

(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	1,155,271	1,155,271
15 Tax Depreciation	(1,612,954)	(1,612,954)
16 CIAC	30,000	30,000
17 Tax Gain (Loss) for COR/Salvage	(119,033)	(119,033)
18 Tax Gain/Loss for COR/Salvage - Manual Adjustment	81,487	81,487
19 Amort of Intercompany Gain	1,152	1,152
20 NonCash O/H Basis - DEF	-	-
21 Equip Repairs - Annual Adj	(115,070)	(115,070)
22 T&D Repairs - Annual Adj	(208,760)	(208,760)
23 Pension Plan Exp Underfunded	-	-
24 Pension Plan Contribution	-	-
25 ECCR Current Period Deferral	(0)	(0)
26 ECCR Prior Period Amortization	0	0
27 ECRC Current Period Deferral	(0)	(0)
28 ECRC Prior Period Amortization	0	0
29 Fuel Over/Under Recovery	0	0
30 Fuel - Prior Period Amortization	(0)	(0)
31 DSM/EE Amortization	-	-
32 DEF - Amortization of Customer Connect Reg Asset	5,513	5,513
33 DOE Reimbursement	4,821	4,821
34 Storm Cash Forecast Inflow	-	-
35 EVSE Amortization	-	-
36 Tax Interest Capitalized	32,350	32,350
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	810	810
40 CR3 Securitization	62,077	62,077
41 AFUDC Interest	(1,143)	(1,143)
42 Deferred Rate Case Expense Amortization	-	-
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	4,847	4,847
54 DEF - ARO Depreciation Deferral	(1,689)	(1,689)

55	DEF - Property Gains/Losses Deferral	(1,137)	(1,137)
56	DEF - SPP Clause Prior Year Amortization	-	-
57	Subtotal	(691,323)	(691,323)
58	State Only Temporary Differences:		
59	Bonus Depreciation		(7,793)
60	Total	(691,323)	(699,116)
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)	(22,493)	
73	EDIT Protected ARAM Amort. (OATT)	(872)	
74	EDIT Unprotected 5-year Amort. (Retail)	-	
75	EDIT Unprotected 5-year Amort. (OATT)	-	
76	Subtotal	(23,365)	-
77	Total	(23,794)	-
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	(1,458)	
85	Total	(1,458)	-
86			
87	<u>Production Tax Credit</u>		
88	Total Production Tax Credit Amortization	(95,934)	
89	Total	(95,934)	-
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	(491,918)	
97	Total	(491,918)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	CAPITAL STRUCTURE	System Per Books	Tax Proration Adjustment	System per Books Adjusted	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Adjusted Retail	Ratio	Cost Rate	Weighted Cost
1	Common Equity	12,204,734	2,556	12,207,290	11,244,127	(1,336,422)	(109,095)	9,798,610	45.73%	11.15%	5.10%
2	Long Term Debt	10,617,311	2,224	10,619,534	9,781,646	(1,186,144)	101,274	8,696,777	40.58%	4.52%	1.83%
3	Short Term Debt	10,530	2	10,532	9,701	181	(11,211)	(1,328)	-0.01%	3.20%	0.00%
4	Customer Deposits - Active	173,411	36	173,447	173,447	(20,817)	-	152,630	0.71%	2.61%	0.02%
5	Customer Deposits - Inactive	1,666	0	1,667	1,667	(200)	-	1,467	0.01%	0.00%	0.00%
6	Investment Tax Credits	246,545	52	246,597	227,140	(27,261)	-	199,879	0.93%	8.03%	0.07%
7	Deferred Income Taxes	3,398,907	(4,870)	3,394,037	3,126,245	(352,014)	(193,271)	2,580,960	12.04%	0.00%	0.00%
8											
9	Total	26,653,104	-	26,653,104	24,563,973	(2,922,677)	(212,302)	21,428,994	100.00%		7.02%