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Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule E-1 Attachment, 12 CP and 25% AD Cost of Service Study for Test Year 2027.

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

(Document 34 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

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

CERTIFICATE OF SERVICE
Docket No. 20240025-EI

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

/s/ Dianne M. Triplett
Dianne M. Triplett

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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
3	Accum. Depreciation & Amort.	Line 171	(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
4	Net Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
5	Construction Work in Progress	Line 229	1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
7	Working Capital	Line 265	770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
8	Total Rate Base		28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153	13,985,956	1,221,241	72,791	5,339,351	64,371	717,583	118,668	655,879	22,313
9																
10	**Revenue**															
11	Class Revenue	Line 287	5,539,161	(2,548,176)	2,990,985	19,911	2,971,075	1,899,698	199,655	9,273	664,327	8,308	77,755	11,530	88,800	11,729
12	Revenue Credits	Line 307	279,855	-	279,855	227,543	52,312	42,268	3,219	288	4,903	33	486	1,098	16	1
13	Total Revenue		5,819,016	(2,548,176)	3,270,840	247,454	3,023,386	1,941,967	202,874	9,561	669,230	8,341	78,241	12,628	88,816	11,730
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,648,625	(1,963,852)	684,773	18,597	666,176	439,121	38,012	3,165	138,080	1,835	21,369	8,677	15,659	257
17	Depreciation	Line 460	1,230,163	8,438	1,238,602	58,216	1,180,386	736,947	64,716	4,184	277,366	3,315	38,930	7,270	44,604	3,053
18	Tax Other Than Income Tax	Line 470	532,791	(293,922)	238,869	18,254	220,615	139,343	12,162	741	52,451	636	7,079	1,291	6,686	226
19	Gain/Loss on Disposition	Line 471		(982)	(982)	-	(982)	(619)	(54)	(3)	(235)	(3)	(31)	(5)	(31)	(1)
20	Operating Expense before Tax		4,411,580	(2,250,318)	2,161,262	95,067	2,066,195	1,314,792	114,837	8,087	467,662	5,783	67,348	17,233	66,918	3,535
21	Income Tax Expense	Line 517	84,349	(56,570)	27,779	28,892	(1,113)	6,379	8,976	(459)	(7,480)	(52)	(5,450)	(2,490)	(2,361)	1,826
22	Total Operating Expense		4,495,929	(2,306,888)	2,189,041	123,959	2,065,082	1,321,171	123,812	7,628	460,181	5,732	61,898	14,743	64,556	5,361
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,323,086	(241,288)	1,081,799	123,495	958,304	620,796	79,062	1,933	209,049	2,609	16,343	(2,115)	24,260	6,369
26	Net Operating Income Required	Ln 8 x Ln 34	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(610,062)	-	(610,062)	0	(610,062)	(367,354)	(7,223)	(3,210)	(168,192)	(1,939)	(34,357)	(10,499)	(22,080)	4,793
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(819,945)	-	(819,945)	0	(819,945)	(493,737)	(9,708)	(4,315)	(226,056)	(2,606)	(46,177)	(14,111)	(29,677)	6,441
30																
31	**Total Class Cost of Service**	Ln 26+22-12	6,149,223	(2,548,176)	3,601,048	19,911	3,581,137	2,267,053	206,877	12,483	832,519	10,247	112,112	22,029	110,880	6,937
32																
33	Rate of Return Earned	Ln 25 / Ln 8					4.32%	4.44%	6.47%	2.65%	3.92%	4.05%	2.28%	-1.78%	3.70%	28.54%
34	Rate of Return Requested	JSS Sch. 14					7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35																
36	Revenues @ Present Rates	Ln 11					2,971,075	1,899,698	199,655	9,273	664,327	8,308	77,755	11,530	88,800	11,729
37	Increase/(Decrease) Justified	Ln 29					819,945	493,737	9,708	4,315	226,056	2,606	46,177	14,111	29,677	(6,441)
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					27.60%	25.99%	4.86%	46.53%	34.03%	31.36%	59.39%	122.39%	33.42%	-54.92%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		7,129,012	(2,721)	7,126,291	13	7,126,278	4,323,727	383,679	26,866	2,023,293	24,229	327,738	16,747	-	-
44	Production Intermediate Demand		648,022	0	648,022	30,847	617,175	374,458	33,229	2,327	175,228	2,098	28,384	1,450	-	-
45	Production Peaking Demand		665,362	0	665,362	14,689	650,673	394,783	35,032	2,453	184,739	2,212	29,924	1,529	-	-
46	Production Solar Demand		3,459,132	0	3,459,132	7	3,459,126	2,098,755	186,239	13,041	982,115	11,761	159,085	8,129	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,941,499	(42,691)	11,898,807	45,556	11,853,251	7,191,723	638,179	44,687	3,365,375	40,301	545,131	27,855	0	0
49	Production Plant Allocators						0.99617	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	51,066	4,531	317	23,896	286	3,871	198	-	-
53	Production Intermediate Demand		5,199		5,199	247	4,952	3,004	267	19	1,406	17	228	12	-	-
54	Production Peaking Demand		44,954		44,954	992	43,962	26,673	2,367	166	12,482	149	2,022	103	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,578	2,625	184	13,841	166	2,242	115	-	-
56	Transmission		7,818,087	(923,423)	6,894,664	2,073,653	4,821,012	3,044,092	257,758	15,912	1,294,749	13,693	193,097	1,712	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,678	2,428	150	12,198	129	1,819	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
59	Transmission Plant Total		8,046,575	(923,423)	7,123,152	2,074,893	5,048,259	3,183,092	269,976	16,747	1,358,571	14,440	203,278	2,155	0	0
60	Transmission Plant Allocators						0.70871	0.63053	0.05348	0.00332	0.26912	0.00286	0.04027	0.00043	0.00000	0.00000
61																
62	Total Prod and Trans Plant		19,988,074	(966,114)	19,021,960	2,120,449	16,901,511	10,374,815	908,155	61,434	4,723,946	54,741	748,409	30,010	0	0
63	Prod and Trans Plant Allocators						0.88853	0.61384	0.05373	0.00363	0.27950	0.00324	0.04428	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		6,851,070	(905,174)	5,945,895	-	5,945,895	3,833,346	346,158	15,872	1,532,479	24,662	140,259	53,119	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,443,511	(878,910)	2,564,602	-	2,564,602	2,001,835	166,194	3,370	370,617	-	11,306	11,279	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		768,242	(596)	767,646	-	767,646	671,167	48,776	5,502	18,001	0	25	24,175	-	-
71	Distribution Metering		544,572	(54)	544,519	-	544,519	439,628	44,648	3,798	37,485	133	1,021	17,807	-	-
72	Lighting Facilities		971,578	(50,646)	920,933	-	920,933	-	-	-	-	-	-	-	920,933	-
73	EV Solution		30,035	0	30,035	-	30,035	-	-	-	-	-	-	-	-	30,035
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		12,616,801	(1,835,379)	10,781,422	0	10,781,422	6,945,977	605,776	28,542	1,958,581	24,795	160,404	106,380	920,933	30,035
76	Distribution Plant Allocators						1.00000	0.64425	0.05619	0.00265	0.18166	0.00230	0.01488	0.00987	0.08542	0.00279
77																
78	Total Trans and Dist Plant		20,663,377	(2,758,802)	17,904,575	2,074,893	15,829,682	10,129,069	875,752	45,289	3,317,152	39,235	363,682	108,535	920,933	30,035
79	Total Trans and Dist Plant Allocators						0.88411	0.63988	0.05532	0.00286	0.20955	0.00248	0.02297	0.00686	0.05818	0.00190
80																
81	Total Prod, Trans and Dist Plant		32,604,875	(2,801,493)	29,803,382	2,120,449	27,682,933	17,320,792	1,513,931	89,976	6,682,527	79,536	908,813	136,390	920,933	30,035
82	Total Prod, Trans and Dist Plant Allocators						0.92885	0.62568	0.05469	0.00325	0.24140	0.00287	0.03283	0.00493	0.03327	0.00108
83																
84	General & Intangible Plant															
85	Labor		1,356,382	(3,323)	1,353,059	36,127	1,316,932	858,755	74,889	6,175	286,054	3,832	44,960	16,125	25,316	826
86	Retail 100%, Class = # Bills		135,179		135,179	-	135,179	118,154	8,597	969	3,194	0	10	4,256	-	-
87	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,491,561	(3,323)	1,488,238	36,127	1,452,111	976,909	83,486	7,144	289,248	3,832	44,969	20,381	25,316	826
89	General & Intangible Plant Allocators						0.97573	0.67275	0.05749	0.00492	0.19919	0.00264	0.03097	0.01404	0.01743	0.00057
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		110,579		110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	-	-
93	Energy Storage Plant Total		110,579	0	110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	0	0
94	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
95																
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
106	Total Gross Electric Plant Allocators						0.93138	0.62765	0.05483	0.00334	0.23965	0.00287	0.03286	0.00539	0.03236	0.00106
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		3,342,595	(6,457)	3,336,138	6	3,336,131	2,024,131	179,617	12,577	947,194	11,343	153,429	7,840	-	-
112	Production Intermediate Demand		474,088	22,933	497,021	23,659	473,362	287,203	25,486	1,785	134,397	1,609	21,770	1,112	-	-
113	Production Peaking Demand		461,766	33,002	494,768	10,923	483,845	293,563	26,050	1,824	137,373	1,645	22,252	1,137	-	-
114	Production Solar Demand		461,520	14,238	475,758	1	475,758	288,656	25,615	1,794	135,077	1,618	21,880	1,118	-	-
115	Retail 100%, Removed		11,097	(11,097)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,751,066	52,620	4,803,685	34,589	4,769,096	2,893,554	256,768	17,979	1,354,042	16,215	219,331	11,207	0	0
117	Production Plant Allocators						0.99280	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,747	776	54	4,093	49	663	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,260	112	8	590	7	96	5	-	-
122	Production Peaking Demand		2,670		2,670	59	2,611	1,584	141	10	741	9	120	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,194	106	7	559	7	90	5	-	-
124	Transmission		1,041,285	(23,867)	1,017,418	306,000	711,417	449,204	38,036	2,348	191,061	2,021	28,494	253	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,442	291	18	1,464	15	218	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,067,971	(23,867)	1,044,104	306,163	737,940	465,431	39,462	2,445	198,508	2,108	29,682	304	0	0
128	Transmission Plant Allocators						0.70677	0.63072	0.05348	0.00331	0.26900	0.00286	0.04022	0.00041	0.00000	0.00000
129																
130	Total Prod and Trans Plant		5,819,036	28,753	5,847,789	340,753	5,507,036	3,358,985	296,230	20,425	1,552,549	18,323	249,013	11,511	0	0
131	Prod and Trans Plant Allocators						0.94173	0.60994	0.05379	0.00371	0.28192	0.00333	0.04522	0.00209	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		1,038,340	(15,441)	1,022,898	-	1,022,898	659,467	59,551	2,731	263,639	4,243	24,129	9,138	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		680,588	(46,974)	633,614	-	633,614	494,576	41,060	833	91,565	-	2,793	2,787	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		233,764	9,997	243,762	-	243,762	213,125	15,489	1,747	5,716	0	8	7,677	-	-
139	Distribution Metering		185,679	3,820	189,499	-	189,499	152,996	15,538	1,322	13,045	46	355	6,197	-	-
140	EV Solution		8,658	0	8,658	-	8,658	-	-	-	-	-	-	-	-	8,658
141	Lighting Facilities		286,494	4,140	290,634	-	290,634	-	-	-	-	-	-	-	290,634	-
142	Distribution IS Equipment		3,444	0	3,444	-	3,444	-	-	-	-	-	3,444	-	-	-
143	Distribution Plant Total		2,436,967	(44,458)	2,392,509	0	2,392,509	1,520,165	131,638	6,632	373,965	4,289	30,730	25,799	290,634	8,658
144	Distribution Plant Allocators						1.00000	0.63539	0.05502	0.00277	0.15631	0.00179	0.01284	0.01078	0.12148	0.00362
145																
146	Total Trans and Dist Plant		3,504,937	(68,325)	3,436,613	306,163	3,130,449	1,985,596	171,100	9,077	572,473	6,397	60,412	26,103	290,634	8,658
147	Total Trans and Dist Plant Allocators						0.91091	0.63428	0.05466	0.00290	0.18287	0.00204	0.01930	0.00834	0.09284	0.00277
148																
149	Total Prod, Trans and Dist Plant		8,256,003	(15,705)	8,240,298	340,753	7,899,545	4,879,150	427,868	27,057	1,926,515	22,612	279,742	37,310	290,634	8,658
150	Total Prod, Trans and Dist Plant Allocators						0.95865	0.61765	0.05416	0.00343	0.24388	0.00286	0.03541	0.00472	0.03679	0.00110
151																
152	General & Intangible Plant															
153	Labor		719,563	(10,144)	709,418	18,941	690,477	450,251	39,265	3,238	149,980	2,009	23,573	8,455	13,273	433
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		57,436	0	57,436	-	57,436	50,202	3,653	412	1,357	0	4	1,808	-	-
156	General & Intangible Plant Total		776,999	(10,144)	766,855	18,941	747,913	500,454	42,918	3,649	151,337	2,009	23,577	10,263	13,273	433
157	General & Intangible Plant Allocators						0.97530	0.66913	0.05738	0.00488	0.20235	0.00269	0.03152	0.01372	0.01775	0.00058
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		2,670	(68)	2,602	7	2,595	1,382	143	13	856	13	165	22	-	-
161	Energy Storage Plant Total		2,670	(68)	2,602	7	2,595	1,382	143	13	856	13	165	22	0	0
162	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,560	186	21	69	0	0	92	-	-
167	Retail 100%, Removed		449,249	(449,249)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		451,586	(449,249)	2,337	(591)	2,928	2,560	186	21	69	0	0	92	0	0
170																
171	Total Accumulated Depreciation		9,487,258	(475,166)	9,012,092	359,110	8,652,982	5,383,545	471,115	30,741	2,078,777	24,634	303,485	47,687	303,907	9,091
172	Total Accum Deprec Allocators						0.96015	0.62216	0.05445	0.00355	0.24024	0.00285	0.03507	0.00551	0.03512	0.00105
173																
174	[redacted]															
175	**Net Plant in Service**															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
176	Production Gross Plant		11,941,499	(42,691)	11,898,807	45,556	11,853,251	7,191,723	638,179	44,687	3,365,375	40,301	545,131	27,855	0	0
177	Production Reserve		(4,751,066)	(52,620)	(4,803,685)	(34,589)	(4,769,096)	(2,893,554)	(256,768)	(17,979)	(1,354,042)	(16,215)	(219,331)	(11,207)	0	0
178	Production Net Plant		7,190,433	(95,311)	7,095,122	10,967	7,084,155	4,298,169	381,411	26,707	2,011,333	24,086	325,800	16,648	0	0
179	Production Net Plant Allocators						0.99845	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
180																
181	Transmission Gross Plant		8,046,575	(923,423)	7,123,152	2,074,893	5,048,259	3,183,092	269,976	16,747	1,358,571	14,440	203,278	2,155	0	0
182	Transmission Reserve		(1,067,971)	23,867	(1,044,104)	(306,163)	(737,940)	(465,431)	(39,462)	(2,445)	(198,508)	(2,108)	(29,682)	(304)	0	0
183	Transmission Net Plant		6,978,605	(899,556)	6,079,049	1,768,730	4,310,319	2,717,660	230,514	14,302	1,160,064	12,332	173,596	1,851	0	0
184	Transmission Net Plant Allocators						0.70905	0.63050	0.05348	0.00332	0.26914	0.00286	0.04027	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		12,616,801	(1,835,379)	10,781,422	-	10,781,422	6,945,977	605,776	28,542	1,958,581	24,795	160,404	106,380	920,933	30,035
187	Distribution Reserve		(2,436,967)	44,458	(2,392,509)	-	(2,392,509)	(1,520,165)	(131,638)	(6,632)	(373,965)	(4,289)	(30,730)	(25,799)	(290,634)	(8,658)
188	Distribution Net Plant		10,179,835	(1,790,921)	8,388,913	0	8,388,913	5,425,812	474,138	21,910	1,584,615	20,506	129,674	80,581	630,299	21,376
189	Distribution Net Plant Allocators						1.00000	0.64678	0.05652	0.00261	0.18889	0.00244	0.01546	0.00961	0.07513	0.00255
190																
191	General & Intangible Gross Plant		1,491,561	(3,323)	1,488,238	36,127	1,452,111	976,909	83,486	7,144	289,248	3,832	44,969	20,381	25,316	826
192	General & Intangible Reserve		(776,999)	10,144	(766,855)	(18,941)	(747,913)	(500,454)	(42,918)	(3,649)	(151,337)	(2,009)	(23,577)	(10,263)	(13,273)	(433)
193	General & Intangible Net Plant		714,562	6,821	721,383	17,185	704,198	476,455	40,568	3,495	137,911	1,823	21,393	10,118	12,043	393
194	General & Intangible Net Plant Allocators						0.97618	0.67659	0.05761	0.00496	0.19584	0.00259	0.03038	0.01437	0.01710	0.00056
195																
196	Energy Storage Gross Plant		110,579	0	110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	0	0
197	Energy Storage Reserve		(2,670)	68	(2,602)	(7)	(2,595)	(1,382)	(143)	(13)	(856)	(13)	(165)	(22)	0	0
198	Energy Storage Net Plant		107,909	68	107,977	309	107,668	57,345	5,920	560	35,527	550	6,866	900	0	0
199	Energy Storage Net Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	0	0
202	Other Reserve		(451,586)	449,249	(2,337)	591	(2,928)	(2,560)	(186)	(21)	(69)	(0)	(0)	(92)	(0)	(0)
203	Other Net Plant		313,376	(320,208)	(6,831)	(1,898)	(4,933)	(4,312)	(314)	(35)	(117)	(0)	(0)	(155)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
205																
206	Total Gross Plant		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
207	Total Reserve		(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
208	Total Net Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
209	Total Net Plant Allocators						0.91980	0.62996	0.05499	0.00325	0.23940	0.00288	0.03192	0.00534	0.03120	0.00106
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		200,759	(2)	200,757	0	200,757	121,805	10,809	757	56,999	683	9,233	472	-	-
214	Production Intermediate Demand		35,743	0	35,743	1,701	34,042	20,654	1,833	128	9,665	116	1,566	80	-	-
215	Production Peaking Demand		15,346	0	15,346	339	15,007	9,105	808	57	4,261	51	690	35	-	-
216	Production Solar Demand		256,551	(1,126)	255,425	0	255,424	154,973	13,752	963	72,520	868	11,747	600	-	-
217	Transmission		306,180	(30,597)	275,582	82,885	192,698	121,674	10,303	636	51,752	547	7,718	68	-	-
218	Distribution Primary		584,199	(403,980)	180,219	-	180,219	116,188	10,492	481	46,449	748	4,251	1,610	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		418,482	(383,985)	34,497	-	34,497	26,927	2,236	45	4,985	-	152	152	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		4,358	0	4,358	-	4,358	3,810	277	31	102	0	0	137	-	-
223	Distribution Metering		3,056	0	3,056	-	3,056	2,467	251	21	210	1	6	100	-	-
224	Lighting Facilities		22,694	(21,186)	1,508	-	1,508	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		648	0	648	-	648	-	-	-	-	-	648	-	-	-
226	Labor		16,368	(2,759)	13,609	363	13,245	8,637	753	62	2,877	39	452	162	255	8
227	Retail 100%, Class = Net Plant		(13,053)	0	(13,053)	-	(13,053)	(8,223)	(718)	(42)	(3,125)	(38)	(417)	(70)	(407)	(14)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
230	Total Construction Work in Progress Allocator						0.91536	0.62664	0.05507	0.00340	0.26745	0.00327	0.03908	0.00363	0.00147	(0.00001)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	0	98,700	0	98,700	59,884	5,314	372	28,023	336	4,539	232	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
235	Production Peaking Demand		1,175	0	1,175	26	1,149	697	62	4	326	4	53	3	-	-
236	Transmission		23,808	0	23,808	7,161	16,648	10,512	890	55	4,471	47	667	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,649	149	7	659	11	60	23	-	-
238	Labor		3,462	0	3,462	92	3,370	2,197	192	16	732	10	115	41	65	2
239	Plant Held for Future Use Total		129,703	0	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
240	Plant Held for Future Use Allocator						0.94388	0.61213	0.05396	0.00371	0.27945	0.00333	0.04439	0.00249	0.00053	0.00002
241																
242																
243	**Working Capital**															
244	Production Base Demand		65,502	0	65,502	0	65,502	39,742	3,527	247	18,597	223	3,012	154	-	-
245	Production Intermediate Demand		0	4,413	4,413	210	4,203	2,550	226	16	1,193	14	193	10	-	-
246	Production Peaking Demand		0	4,695	4,695	104	4,591	2,786	247	17	1,304	16	211	11	-	-
247	Production Base Energy		107,988	0	107,988	1	107,988	57,515	5,938	561	35,633	551	6,887	902	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,425	0	96,425	3,469	92,956	49,509	5,111	483	30,673	475	5,928	777	-	-
250	Production Solar Demand		981	0	981	0	981	595	53	4	279	3	45	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(256,681)	256,681	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(365,121)	0	(365,121)	(9,916)	(355,205)	(234,139)	(20,268)	(1,688)	(73,624)	(979)	(11,394)	(4,626)	(8,349)	(137)
255	Retail 100%, Class = # Bills		144,341	751	145,092	-	145,092	126,818	9,227	1,040	3,429	0	10	4,568	-	-
256	Retail 100%, Class = Prod		(202,619)	0	(202,619)	-	(202,619)	(122,935)	(10,909)	(764)	(57,527)	(689)	(9,318)	(476)	-	-
257	Retail 100%, Class = Net Plant		475,399	(46,879)	428,519	-	428,519	269,951	23,564	1,393	102,588	1,234	13,680	2,288	13,368	453
258	Retail 100%, Class = T&D		(107,911)	19,561	(88,349)	-	(88,349)	(56,533)	(4,888)	(253)	(18,514)	(219)	(2,030)	(606)	(5,140)	(168)
259	Retail 100%, Class = Metering		1,739	0	1,739	-	1,739	1,404	143	12	120	0	3	57	-	-
260	Retail 100%, Removed		393,949	(393,949)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(34)	(8,877)	(5,386)	(478)	(33)	(2,520)	(30)	(408)	(21)	-	-
263	Gross Total Plant		406,094	0	406,094	27,865	378,229	237,397	20,738	1,263	90,642	1,086	12,427	2,039	12,239	399
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,828)	(11,747)	(7,407)	(628)	(39)	(3,161)	(34)	(473)	(5)	-	-
265	Total Working Capital		770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
266	Total Working Capital Allocator						0.92684	0.64275	0.05613	0.00401	0.22932	0.00293	0.03335	0.00901	0.02152	0.00097
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
271	Accumulated Depreciation		(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
272	Net Electric Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
273	Construction Work in Progress		1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
274	Plant Held for Future Use		129,703	0	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
275	Working Capital		770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
276	Total Rate Base		28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153	13,985,956	1,221,241	72,791	5,339,351	64,371	717,583	118,668	655,879	22,313
277	Total Rate Base Allocator						0.91992	0.63005	0.05502	0.00328	0.24053	0.00290	0.03233	0.00535	0.02955	0.00101
278																
279																
280	**Class Revenue**															
281	Present Revenue		5,343,671	(2,585,701)	2,757,971	-	2,757,971	1,831,396	193,594	8,848	632,365	7,925	72,578	11,265	-	-
282	Production Solar Demand		75,050	37,525	112,575	(0)	112,574	68,302	6,061	424	31,962	383	5,177	265	-	-
283	EV Solution		11,729	-	11,729	-	11,729	-	-	-	-	-	-	-	-	11,729
284	Lighting Facilities Revenue		88,800	-	88,800	-	88,800	-	-	-	-	-	-	-	88,800	-
285	Retail Revenue		5,519,251	(2,548,176)	2,971,075	(0)	2,971,075	1,899,698	199,655	9,273	664,327	8,308	77,755	11,530	88,800	11,729
286	Wholesale 100%		19,911	-	19,911	19,911	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		5,539,161	(2,548,176)	2,990,985	19,910	2,971,075	1,899,698	199,655	9,273	664,327	8,308	77,755	11,530	88,800	11,729
288	Total Retail Sales of Electric & Lighting Allocator						0.99334	0.66404	0.07019	0.00321	0.22929	0.00287	0.02632	0.00408	-	-
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,344,729	(2,491,606)	3,853,123	218,562	3,634,561	2,302,942	201,121	13,230	844,903	10,331	118,047	25,617	113,258	5,112
292	Less Lighting Facilities		(118,369)		(118,369)		(118,369)								(113,258)	(5,112)
293	Return & Pretax Op Exp net of Lighting Fac.		6,226,359	(2,491,606)	3,734,754	218,562	3,516,192	2,302,942	201,121	13,230	844,903	10,331	118,047	25,617	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
294	Function Allocator for Electric Revenue						1.00000	0.65495	0.05720	0.00376	0.24029	0.00294	0.03357	0.00729	0.00000	0.00000
295																
296	[redacted]															
297	**Revenue Credits**															
298	Transmission		15,339	0	15,339	4,613	10,726	6,772	573	35	2,881	30	430	4	-	-
299	Distribution Primary		239	0	239	-	239	154	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,642	468	9	1,045	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,123	2,116	239	781	0	1	1,049	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	240	17	2	6	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		222,883	0	222,883	222,883	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	47	536	337	29	2	129	2	17	3	16	1
307	Total Revenue Credits		279,855	0	279,855	227,543	52,312	42,268	3,219	288	4,903	33	486	1,098	16	1
308	Total Revenue Credits Allocator						0.18692	0.80801	0.06154	0.00551	0.09373	0.00063	0.00928	0.02099	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		38,288		38,288		38,288	23,230	2,061	144	10,871	130	1,761	90	-	-
314	Production Intermediate Demand		3,239		3,239		3,085	1,872	166	12	876	10	142	7	-	-
315	Production Peaking Demand		6,218		6,218		6,080	3,689	327	23	1,726	21	280	14	-	-
316	Production Solar Demand		18,023		18,023		18,023	10,935	970	68	5,117	61	829	42	-	-
317	Production Demand O&M Subtotal		65,768	0	65,768	0	65,476	39,726	3,525	247	18,590	223	3,011	154	0	0
318	Production Demand O&M Allocators						0.99557	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		101,372		101,372		101,371	53,991	5,574	527	33,450	517	6,465	847	-	-
322	Production Intermediate Energy		8,612		8,612		8,132	4,331	447	42	2,683	42	519	68	-	-
323	Production Peaking Energy		8,545		8,545		8,237	4,387	453	43	2,718	42	525	69	-	-
324	Production Solar Energy		8,099		8,099		8,098	4,313	445	42	2,672	41	516	68	-	-
325	Production Energy O&M Subtotal		126,626	0	126,626	0	125,839	67,023	6,919	654	41,523	642	8,025	1,052	0	0
326	Production Energy O&M Allocators						0.99378	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
327																
328	Production O&M Total		192,394	0	192,394	0	191,315	106,750	10,445	901	60,113	865	11,036	1,205	0	0
329	Production O&M Total Allocators						0.99439	0.55798	0.05459	0.00471	0.31421	0.00452	0.05769	0.00630	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		208		208	0	208	126	11	1	59	1	10	0	-	-
333	Production Intermediate Demand		13		13	1	12	7	1	0	3	0	1	0	-	-
334	Production Peaking Demand		111		111	2	109	66	6	0	31	0	5	0	-	-
335	Production Solar Demand		120		120	0	120	73	6	0	34	0	6	0	-	-
336	Transmission		33,213		33,213	9,989	23,224	14,664	1,242	77	6,237	66	930	8	-	-
337	Transmission - Radials		112		112	-	112	71	6	0	30	0	4	0	-	-
338	Transmission O&M Total		33,777	0	33,777	9,992	23,785	15,007	1,272	79	6,395	68	955	9	0	0
339	Transmission O&M Allocators						0.70417	0.63096	0.05347	0.00331	0.26885	0.00285	0.04017	0.00039	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		51,842		51,842	-	51,842	33,423	3,018	138	13,362	215	1,223	463	-	-
343	Distribution Secondary		20,264		20,264	-	20,264	15,817	1,313	27	2,928	-	89	89	-	-
344	Distribution Service		11,034		11,034	-	11,034	9,647	701	79	259	0	0	347	-	-
345	Distribution Metering		10,239		10,239	-	10,239	8,267	840	71	705	2	19	335	-	-
346	Lighting Facilities		10,829		10,829	-	10,829	-	-	-	-	-	-	-	10,829	-
347	EV Solution		100		100	-	100	-	-	-	-	-	-	-	-	100
348	Distribution IS Equipment		26		26	-	26	-	-	-	-	-	26	-	-	-
349	Distribution O&M Total		104,333	0	104,333	0	104,333	67,154	5,872	316	17,254	218	1,358	1,235	10,829	100
350	Distribution O&M Allocators						1.00000	0.64365	0.05628	0.00302	0.16537	0.00208	0.01301	0.01183	0.10379	0.00095
351																
352	Customer Accounting															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241		241	195	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		85,640		85,640		85,640	74,854	5,446	614	2,024	0	6	2,696	-	-
356	Customer Accounting O&M		85,881	0	85,881	0	85,881	75,049	5,466	615	2,040	0	7	2,704	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87387	0.06365	0.00716	0.02376	0.00000	0.00008	0.03149	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		3,492		3,492		3,492	3,052	222	25	83	0	0	110	-	-
361	Customer Serv & Info. O&M		3,492	0	3,492	0	3,492	3,052	222	25	83	0	0	110	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,845		16,845		16,845	14,723	1,071	121	398	0	1	530	-	-
366	Sales O&M		16,845	0	16,845	0	16,845	14,723	1,071	121	398	0	1	530	0	0
367	Sales O&M Allocators						1.00000	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
368																
369	Admin and General															
370	Labor		224,502	(6,148)	218,354		212,524	138,584	12,086	997	46,163	618	7,256	2,602	4,085	133
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,021	14,450	1,262	77	5,517	66	756	124	745	24
373	Retail 100%, Class = # Bills		7,573	(2,593)	4,980		4,980	4,353	317	36	118	0	0	157	-	-
374	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		256,792	(8,740)	248,052	0	240,526	157,387	13,664	1,109	51,798	684	8,012	2,883	4,830	158
379	Admin & General O&M Allocators						0.96966	0.65434	0.05681	0.00461	0.21535	0.00285	0.03331	0.01199	0.02008	0.00065
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		1,949,018	(1,949,018)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,094	(6,094)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		1,955,112	(1,955,112)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,648,625	(1,963,852)	684,773	9,992	666,176	439,121	38,012	3,165	138,080	1,835	21,369	8,677	15,659	257
387	Total O&M Allocators						0.97284	0.65917	0.05706	0.00475	0.20727	0.00275	0.03208	0.01302	0.02351	0.00039
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-	-
390	Total Adjusted O&M		2,648,625	(1,963,852)	684,773	9,992	666,176	439,121	38,012	3,165	138,080	1,835	21,369	8,677	15,659	257
391																
392	[redacted]															
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,597	3,235	337,832	1	337,831	204,972	18,189	1,274	95,917	1,149	15,537	794	-	-
396	Production Intermediate Demand		53,018	7,573	60,591	2,884	57,706	35,012	3,107	218	16,384	196	2,654	136	-	-
397	Production Peaking Demand		18,807	11,388	30,195	667	29,529	17,916	1,590	111	8,384	100	1,358	69	-	-
398	Production Solar Demand		121,946	8,541	130,488	0	130,487	79,171	7,025	492	37,048	444	6,001	307	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		529,961	29,145	559,105	3,552	555,554	337,071	29,911	2,094	157,733	1,889	25,550	1,306	0	0
401	Production Plant Allocators						0.99365	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	944	84	6	442	5	72	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	20	900	546	48	3	256	3	41	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	621	55	4	290	3	47	2	-	-
408	Transmission		184,435	(8,858)	175,578	52,807	122,770	77,520	6,564	405	32,972	349	4,917	44	-	-
409	Transmission - Radials		999		999	-	999	631	53	3	268	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		189,029	(8,858)	180,172	52,832	127,340	80,317	6,810	422	34,254	364	5,122	52	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
412	Transmission Plant Allocators						0.70677	0.63073	0.05348	0.00331	0.26899	0.00286	0.04022	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		718,990	20,287	739,277	56,384	682,893	417,388	36,721	2,516	191,986	2,253	30,671	1,358	0	0
415	Prod and Trans Plant Allocators						0.92373	0.61121	0.05377	0.00368	0.28114	0.00330	0.04491	0.00199	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		188,948	(7,904)	181,043	-	181,043	116,719	10,540	483	46,662	751	4,271	1,617	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		104,353	(22,901)	81,452	-	81,452	63,579	5,278	107	11,771	-	359	358	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		21,466	3,983	25,449	-	25,449	22,250	1,617	182	597	0	1	801	-	-
423	Distribution Metering		34,330	1,912	36,241	-	36,241	29,260	2,972	253	2,495	9	68	1,185	-	-
424	Lighting Facilities		40,964	1,751	42,715	-	42,715	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	0	2,991	-	2,991	-	-	-	-	-	-	-	-	2,991
427	Distribution Plant Total		393,051	(23,160)	369,892	0	369,892	231,809	20,407	1,025	61,524	760	4,699	3,962	42,715	2,991
428	Distribution Plant Allocators						1.00000	0.62669	0.05517	0.00277	0.16633	0.00205	0.01270	0.01071	0.11548	0.00809
429																
430	Total Trans and Dist Plant		582,081	(32,018)	550,063	52,832	497,231	312,126	27,217	1,447	95,778	1,123	9,820	4,015	42,715	2,991
431	Total Trans and Dist Plant Allocators						0.90395	0.62773	0.05474	0.00291	0.19262	0.00226	0.01975	0.00807	0.08591	0.00601
432																
433	Total Prod, Trans and Dist Plant		1,112,041	(2,873)	1,109,169	56,384	1,052,785	649,197	57,128	3,542	253,510	3,012	35,370	5,320	42,715	2,991
434	Total Prod, Trans and Dist Plant Allocators						0.94917	0.61665	0.05426	0.00336	0.24080	0.00286	0.03360	0.00505	0.04057	0.00284
435																
436	General & Intangible Plant															
437	Labor		70,008	(2,136)	67,872	1,812	66,060	43,077	3,757	310	14,349	192	2,255	809	1,270	41
438	Retail 100%, Class = # Bills		13,433		13,433	-	13,433	11,741	854	96	317	0	1	423	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		83,441	(2,136)	81,305	1,812	79,493	54,818	4,611	406	14,666	192	2,256	1,232	1,270	41
441	General & Intangible Plant Allocators						0.97771	0.68960	0.05800	0.00511	0.18450	0.00242	0.02838	0.01550	0.01597	0.00052
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		7,256	(184)	7,072	20	7,052	3,756	388	37	2,327	36	450	59	-	-
445	Energy Storage Plant Total		7,256	(184)	7,072	20	7,052	3,756	388	37	2,327	36	450	59	0	0
446	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
447																
448	Other															
449	Labor		0	0	0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,583	406	46	151	0	0	201	-	-
451	Retail 100%, Class = Net Plant		1,074	18,752	19,826	-	19,826	12,490	1,090	64	4,746	57	633	106	618	21
452	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		4,002	6,457	10,459	-	10,459	8,444	858	73	720	3	20	342	-	-
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,659	236	17	1,244	15	202	10	-	-
456	Retail 100%, Removed		12,452	(12,452)	0	-	0	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		27,425	13,631	41,056	0	41,056	29,176	2,590	200	6,862	75	855	659	618	21
459																
460	Total Depreciation Expense		1,230,163	8,438	1,238,602	58,216	1,180,386	736,947	64,716	4,184	277,366	3,315	38,930	7,270	44,604	3,053
461	Total Depreciation Expense Allocators						0.95300	0.62433	0.05483	0.00354	0.23498	0.00281	0.03298	0.00616	0.03779	0.00259
462																
463	[redacted]															
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	451	16,428	10,713	934	77	3,568	48	561	201	316	10
466	Net Total Plant		221,990	0	221,990	17,803	204,187	128,630	11,228	664	48,883	588	6,519	1,090	6,370	216
467	Transmission		7,455	(7,455)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		16,129	(16,129)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		270,339	(270,339)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		532,791	(293,922)	238,869	18,254	220,615	139,343	12,162	741	52,451	636	7,079	1,291	6,686	226

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
471	Total Taxes Other Allocator						0.92358	0.63161	0.05513	0.00336	0.23775	0.00288	0.03209	0.00585	0.03030	0.00103
472																
473	[redacted]															
474	**Income Tax Expense**															
475	Total Revenue	Line 13	5,819,016	(2,548,176)	3,270,840	247,454	3,023,386	1,941,967	202,874	9,561	669,230	8,341	78,241	12,628	88,816	11,730
476	Total Oper. Exp. Before Tax	Line 20	4,411,580	(2,250,318)	2,161,262	95,067	2,066,195	1,314,792	114,837	8,087	467,662	5,783	67,348	17,233	66,918	3,535
477	Net Oper. Income (NOI) before Tax		1,407,436	(297,858)	1,109,578	152,387	957,191	627,174	88,037	1,474	201,568	2,558	10,893	(4,605)	21,898	8,195
478	Interest Expense	Line 8 x WACC	531,147	(76,722)	454,426	36,389	418,036	263,384	22,998	1,371	100,551	1,212	13,514	2,235	12,352	420
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	876,288	(221,136)	655,152	115,998	539,155	363,790	65,039	103	101,018	1,345	(2,621)	(6,840)	9,547	7,774
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	876,288	(221,136)	655,152	115,998	539,155	363,790	65,039	103	101,018	1,345	(2,621)	(6,840)	9,547	7,774
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
484	State Temporary Differences	JSS Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
485	State Taxable Income	Ln 482:484	119,659	(221,136)	(101,477)	64,080	(165,557)	(78,525)	26,401	(2,251)	(67,866)	(677)	(25,775)	(10,639)	(13,256)	7,031
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	6,581	(12,162)	(5,581)	3,524	(9,106)	(4,319)	1,452	(124)	(3,733)	(37)	(1,418)	(585)	(729)	387
488	State Income Tax (Def.)	Ln 484 x Ln 486	42,840		42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	49,421	(12,162)	37,259	6,464	30,795	20,725	3,640	9	5,829	77	(107)	(370)	562	429
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	876,288	(221,136)	655,152	115,998	539,155	363,790	65,039	103	101,018	1,345	(2,621)	(6,840)	9,547	7,774
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
495	Fed Temporary Differences	JSS Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
496	State Income Tax Exp. (Cur.)	Line 487	(6,581)	12,162	5,581	(3,524)	9,106	4,319	(1,452)	124	3,733	37	1,418	585	729	(387)
497	Fed. Taxable Income	Ln 493:496	113,078	(208,974)	(95,895)	60,556	(156,451)	(74,206)	24,949	(2,127)	(64,133)	(640)	(24,357)	(10,054)	(12,527)	6,644
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	23,746	(43,884)	(20,138)	12,717	(32,855)	(15,583)	5,239	(447)	(13,468)	(134)	(5,115)	(2,111)	(2,631)	1,395
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	23,746	(43,884)	(20,138)	12,717	(32,855)	(15,583)	5,239	(447)	(13,468)	(134)	(5,115)	(2,111)	(2,631)	1,395
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
503	State Income Tax (Def.) Deductio	Ln 488 x Ln 498	(8,996)	-	(8,996)	(617)	(8,379)	(5,259)	(459)	(28)	(2,008)	(24)	(275)	(45)	(271)	(9)
504	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
505	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)		(117,008)		(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
508	Total Federal Income Tax Exp.	Ln 501:507	34,928	(44,408)	(9,480)	22,428	(31,908)	(14,346)	5,336	(468)	(13,310)	(129)	(5,343)	(2,120)	(2,923)	1,397
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	30,328	(56,047)	(25,719)	16,241	(41,960)	(19,902)	6,691	(571)	(17,201)	(172)	(6,533)	(2,696)	(3,360)	1,782
511	Total Deferred Fed. & St. Income Ta	Ln 488 + Ln 502:503	197,414	-	197,414	13,546	183,868	115,406	10,081	614	44,064	528	6,041	991	5,950	194
512	Total Direct Adjs.	Ln 489 + Ln 506	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
514	Total Amortization of ITC	Line 504	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
515	Total Amortization of PTC	Line 505	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	84,349	(56,570)	27,779	28,892	(1,113)	6,379	8,976	(459)	(7,480)	(52)	(5,450)	(2,490)	(2,361)	1,826
518																
519	Effective Tax Rate	Ln 510:512 /Ln479	25.97%	25.35%	26.19%	25.67%	26.30%	26.23%	25.78%	42.04%	26.56%	26.44%	18.90%	24.94%	27.09%	25.41%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
524	Interest Expense	Line 8 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)	(263,384)	(22,998)	(1,371)	(100,551)	(1,212)	(13,514)	(2,235)	(12,352)	(420)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
528	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
529	Amort of Excess ADIT	JSS Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
532	Deferred Tax Federal	Ln 531 x Ln 498	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
533	Base for FIT Computation	Ln 523:532	665,551	(165,089)	500,461	45,517	454,945	288,947	25,204	1,425	109,973	1,343	14,079	2,387	11,164	423
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	176,918	(43,884)	133,034	12,099	120,935	76,809	6,700	379	29,233	357	3,743	635	2,968	112
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
538	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
539	Amort of Excess ADIT	JSS Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
540	Total FIT before Adding Deferred	Ln 535:539	33,526	(44,408)	(10,882)	11,204	(22,086)	(12,316)	(1,097)	(124)	(5,110)	(51)	(1,216)	(151)	(1,984)	(38)
541	Total FIT - Deferred	Line 532	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
542	Total FIT - Current & Deferred	Ln 540:541	197,097	(44,408)	152,689	22,428	130,261	83,305	7,256	385	31,399	386	3,790	671	2,946	123
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
546	Interest Expense	Line 27 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)	(263,384)	(22,998)	(1,371)	(100,551)	(1,212)	(13,514)	(2,235)	(12,352)	(420)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
548	Temporary State Differences	JSS Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
549	State Deferred Tax	Ln 548 x Ln 486	42,840	-	42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
550	Net FIT Allowable	Line 542	197,097	(44,408)	152,689	22,428	130,261	83,305	7,256	385	31,399	386	3,790	671	2,946	123
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	885,309	(208,974)	676,335	60,556	615,779	390,800	34,092	1,936	148,769	1,814	19,132	3,237	15,422	578
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	51,526	(12,162)	39,363	3,524	35,839	22,745	1,984	113	8,659	106	1,114	188	898	34
555	Total SIT - Deferred	Line 549	42,840	-	42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
556	Total SIT - Current & Deferred	Ln 554:555	94,366	(12,162)	82,203	6,464	75,739	47,789	4,172	246	18,221	220	2,424	403	2,189	76
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	291,462	(56,570)	234,892	28,892	206,000	131,094	11,428	631	49,620	606	6,214	1,074	5,135	199
561	Total Income Tax Allocator						0.87700	0.63638	0.05547	0.00306	0.24087	0.00294	0.03017	0.00521	0.02493	0.00096
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,931	1,325	93	6,987	84	1,132	58	-	-
566	Production Intermediate Demand				4,507	0.95240	4,292	2,604	231	16	1,219	15	197	10	-	-
567	Production Peaking Demand				3,540	0.97792	3,461	2,100	186	13	983	12	159	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,907	2,262	214	13,572	210	2,623	344	-	-
570	Production Intermediate Energy				5,393	0.94434	5,093	2,712	280	26	1,680	26	325	43	-	-
571	Production Peaking Energy				2,248	0.96402	2,167	1,154	119	11	715	11	138	18	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,533	365	34	2,189	34	423	55	-	-
573	Subtotal Production				88,168	0.99236	87,494	49,007	4,774	408	27,375	391	5,002	536	0	0
574	Transmission				13,729	0.69924	9,600	6,055	513	32	2,582	27	386	4	-	-
575	Distribution				39,404	1.00000	39,404	25,386	2,214	104	7,158	91	586	389	3,366	110
576	Subtotal Prod, Trans and Dist				141,301	0.96601	136,498	80,448	7,501	545	37,116	509	5,975	929	3,366	110
577	Customer Accounts				27,858	1.00000	27,858	24,344	1,773	200	662	0	2	877	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,429	322	36	120	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,953	360	41	134	0	0	178	-	-
580	Subtotal before Admin & Gen				179,892	0.97330	175,089	114,173	9,957	821	38,031	509	5,978	2,144	3,366	110
581	Admin & General				80,612	0.97330	78,460	51,163	4,462	368	17,042	228	2,679	961	1,508	49
582	Total				260,504	0.97330	253,549	165,336	14,418	1,189	55,074	738	8,656	3,105	4,874	159
583	Total Labor Allocator						0.97330	0.65209	0.05687	0.00469	0.21721	0.00291	0.03414	0.01224	0.01922	0.00063

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	29,243,302	12,281,369	524,126	4,936,573	6,109,345	-	2,665,962	-	788,748	560,076	8,007	946,249	422,848
3	Accum. Depreciation & Amort.	Line 171	(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	-	(679,669)	-	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
4	Net Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	-	1,986,293	-	533,923	362,420	4,451	642,342	210,605
5	Construction Work in Progress	Line 229	922,405	503,040	3,970	190,751	178,692	-	33,955	-	4,232	2,983	647	1,355	2,780
6	Plant Held for Future Use	Line 239	122,424	100,479	1,059	16,827	2,975	-	183	-	54	40	1	65	741
7	Working Capital	Line 265	563,004	112,908	111,132	91,868	105,635	-	43,224	-	8,999	6,324	117	12,118	70,679
8	Total Rate Base		22,198,153	8,078,497	420,700	4,482,375	5,288,052	-	2,063,654	-	547,208	371,766	5,216	655,879	284,805
9															
10	Revenue														
11	Class Revenue	Line 287	2,971,075	1,165,047	202,731	413,782	549,481	-	238,833	-	67,522	71,453	389	88,800	173,036
12	Revenue Credits	Line 307	52,312	195	10	10,834	366	-	7,278	-	33,322	9	0	16	281
13	Total Revenue		3,023,386	1,165,242	202,741	424,616	549,847	-	246,111	-	100,845	71,462	389	88,816	173,317
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	666,176	115,339	193,040	38,542	83,029	-	33,973	-	15,060	13,432	67	15,659	158,036
17	Depreciation	Line 460	1,180,386	582,950	28,106	131,316	194,057	-	89,933	-	27,021	47,830	15	44,604	34,554
18	Tax Other Than Income Tax	Line 470	220,615	76,079	8,183	42,356	51,630	-	20,587	-	5,558	3,788	47	6,686	5,702
19	Gain/Loss on Disposition	Line 471	(982)	(351)	(15)	(199)	(238)	-	(95)	-	(25)	(17)	(0)	(31)	(10)
20	Operating Expense before Tax		2,066,195	774,017	229,314	212,014	328,477	-	144,398	-	47,614	65,032	128	66,918	198,282
21	Income Tax Expense	Line 517	(1,113)	(14,639)	(12,084)	18,795	11,540	-	4,847	-	6,874	(3,215)	(13)	(2,361)	(10,857)
22	Total Operating Expense		2,065,082	759,378	217,230	230,809	340,017	-	149,245	-	54,488	61,817	116	64,556	187,426
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	958,304	405,863	(14,489)	193,807	209,830	-	96,866	-	46,357	9,645	273	24,260	(14,108)
26	Net Operating Income Required	Ln 8 x Ln 34	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(610,062)	(164,907)	(44,212)	(122,886)	(163,787)	-	(48,937)	-	7,695	(16,622)	(95)	(22,080)	(34,231)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(819,945)	(221,640)	(59,423)	(165,163)	(220,135)	-	(65,773)	-	10,342	(22,340)	(128)	(29,677)	(46,007)
30															
31	Total Class Cost of Service	Ln 26+22-12	3,581,137	1,329,954	246,943	536,668	713,268	-	287,770	-	59,827	88,075	484	110,880	207,267
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.32%	5.02%	-3.44%	4.32%	3.97%	0.00%	4.69%	0.00%	8.47%	2.59%	5.24%	3.70%	-4.95%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	2,971,075	1,165,047	202,731	413,782	549,481		238,833		67,522	71,453	389	88,800	173,036
37		Ln 29	819,945	221,640	59,423	165,163	220,135		65,773		(10,342)	22,340	128	29,677	46,007
38		Ln 37 / Ln 36	27.60%	19.02%	29.31%	39.92%	40.06%		27.54%		-15.32%	31.27%	32.93%	33.42%	26.59%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		7,126,278	7,126,278	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		617,175	617,175	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		650,673	650,673	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		3,459,126	3,459,126	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,853,251	11,853,251	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,952	4,952	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,962	43,962	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,821,012	-	-	4,821,012	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		5,048,259	181,829	0	4,866,430	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03602	0.00000	0.96398	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		16,901,511	12,035,080	0	4,866,430	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71207	0.00000	0.28793	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,945,895	-	-	-	5,945,895	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,564,602	-	-	-	-	-	2,564,602	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		767,646	-	-	-	-	-	-	-	767,646	-	-	-	-
71	Distribution Metering		544,519	-	-	-	-	-	-	-	-	544,519	-	-	-
72	Lighting Facilities		920,933	-	-	-	-	-	-	-	-	-	-	920,933	-
73	EV Solution		30,035	-	-	-	-	-	30,035	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		10,781,422	0	0	0	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55149	0.00000	0.24066	0.00000	0.07120	0.05051	0.00072	0.08542	0.00000
77															
78	Total Trans and Dist Plant		15,829,682	181,829	0	4,866,430	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01149	0.00000	0.30742	0.37562	0.00000	0.16391	0.00000	0.04849	0.03440	0.00049	0.05818	0.00000
80															
81	Total Prod, Trans and Dist Plant		27,682,933	12,035,080	0	4,866,430	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.43475	0.00000	0.17579	0.21479	0.00000	0.09373	0.00000	0.02773	0.01967	0.00028	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,316,932	246,288	413,863	70,143	163,450	-	71,325	-	21,102	15,557	214	25,316	289,673
86	Retail 100%, Class = # Bills		135,179	-	-	-	-	-	-	-	-	-	-	-	135,179
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,452,111	246,288	413,863	70,143	163,450	0	71,325	0	21,102	15,557	214	25,316	424,852
89	General & Intangible Plant Allocators		1.00000	0.16961	0.28501	0.04830	0.11256	0.00000	0.04912	0.00000	0.01453	0.01071	0.00015	0.01743	0.29258
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		110,262	-	110,262	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		110,262	0	110,262	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
106	Total Gross Electric Plant Allocators		1.00000	0.41997	0.01792	0.16881	0.20891	0.00000	0.09116	0.00000	0.02697	0.01915	0.00027	0.03236	0.01446
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		3,336,131	3,336,131	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		473,362	473,362	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		483,845	483,845	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		475,758	475,758	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,769,096	4,769,096	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,611	2,611	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		711,417	-	-	711,417	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		737,940	21,073	0	716,868	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02856	0.00000	0.97144	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		5,507,036	4,790,169	0	716,868	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86983	0.00000	0.13017	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		1,022,898	-	-	-	1,022,898	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		633,614	-	-	-	-	-	633,614	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		243,762	-	-	-	-	-	-	-	243,762	-	-	-	-
139	Distribution Metering		189,499	-	-	-	-	-	-	-	-	189,499	-	-	-
140	EV Solution		8,658	-	-	-	-	-	8,658	-	-	-	-	-	-
141	Lighting Facilities		290,634	-	-	-	-	-	-	-	-	-	-	290,634	-
142	Distribution IS Equipment		3,444	-	-	-	-	-	-	-	-	-	3,444	-	-
143	Distribution Plant Total		2,392,509	0	0	0	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42754	0.00000	0.26845	0.00000	0.10189	0.07921	0.00144	0.12148	0.00000
145															
146	Total Trans and Dist Plant		3,130,449	21,073	0	716,868	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00673	0.00000	0.22900	0.32676	0.00000	0.20517	0.00000	0.07787	0.06053	0.00110	0.09284	0.00000
148															
149	Total Prod, Trans and Dist Plant		7,899,545	4,790,169	0	716,868	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60639	0.00000	0.09075	0.12949	0.00000	0.08130	0.00000	0.03086	0.02399	0.00044	0.03679	0.00000
151															
152	General & Intangible Plant														
153	Labor		690,477	129,131	216,991	36,776	85,698	-	37,396	-	11,064	8,157	112	13,273	151,878
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		57,436	-	-	-	-	-	-	-	-	-	-	-	57,436
156	General & Intangible Plant Total		747,913	129,131	216,991	36,776	85,698	0	37,396	0	11,064	8,157	112	13,273	209,314
157	General & Intangible Plant Allocators		1.00000	0.17265	0.29013	0.04917	0.11458	0.00000	0.05000	0.00000	0.01479	0.01091	0.00015	0.01775	0.27986
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		2,595	-	2,595	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		2,595	0	2,595	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		8,652,982	4,919,299	219,586	753,644	1,108,596	0	679,669	0	254,826	197,656	3,556	303,907	212,242
172	Total Accum Deprec Allocators		1.00000	0.56851	0.02538	0.08710	0.12812	0.00000	0.07855	0.00000	0.02945	0.02284	0.00041	0.03512	0.02453
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		11,853,251	11,853,251	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(4,769,096)	(4,769,096)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		7,084,155	7,084,155	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		5,048,259	181,829	0	4,866,430	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(737,940)	(21,073)	0	(716,868)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		4,310,319	160,756	0	4,149,563	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03730	0.00000	0.96270	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		10,781,422	0	0	0	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
187	Distribution Reserve		(2,392,509)	0	0	0	(1,022,898)	0	(642,272)	0	(243,762)	(189,499)	(3,444)	(290,634)	0
188	Distribution Net Plant		8,388,913	0	0	0	4,922,997	0	1,952,364	0	523,884	355,019	4,349	630,299	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58685	0.00000	0.23273	0.00000	0.06245	0.04232	0.00052	0.07513	0.00000
190															
191	General & Intangible Gross Plant		1,452,111	246,288	413,863	70,143	163,450	0	71,325	0	21,102	15,557	214	25,316	424,852
192	General & Intangible Reserve		(747,913)	(129,131)	(216,991)	(36,776)	(85,698)	0	(37,396)	0	(11,064)	(8,157)	(112)	(13,273)	(209,314)
193	General & Intangible Net Plant		704,198	117,158	196,872	33,366	77,752	0	33,929	0	10,038	7,400	102	12,043	215,538
194	General & Intangible Net Plant Allocators		1.00000	0.16637	0.27957	0.04738	0.11041	0.00000	0.04818	0.00000	0.01425	0.01051	0.00014	0.01710	0.30608
195															
196	Energy Storage Gross Plant		110,262	0	110,262	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(2,595)	0	(2,595)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		107,668	0	107,668	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
207	Total Reserve		(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	0	(679,669)	0	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
208	Total Net Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	0	1,986,293	0	533,923	362,420	4,451	642,342	210,605
209	Total Net Plant Allocators		1.00000	0.35755	0.01479	0.20315	0.24287	0.00000	0.09647	0.00000	0.02593	0.01760	0.00022	0.03120	0.01023
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		200,757	200,757	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		34,042	34,042	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		15,007	15,007	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		255,424	255,424	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		192,698	-	-	192,698	-	-	-	-	-	-	-	-	-
218	Distribution Primary		180,219	-	-	-	180,219	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		34,497	-	-	-	-	-	34,497	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		4,358	-	-	-	-	-	-	-	4,358	-	-	-	-
223	Distribution Metering		3,056	-	-	-	-	-	-	-	-	3,056	-	-	-
224	Lighting Facilities		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		648	-	-	-	-	-	-	-	-	-	648	-	-
226	Labor		13,245	2,477	4,163	705	1,644	-	717	-	212	156	2	255	2,913
227	Retail 100%, Class = Net Plant		(13,053)	(4,667)	(193)	(2,652)	(3,170)	-	(1,259)	-	(338)	(230)	(3)	(407)	(134)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		922,405	503,040	3,970	190,751	178,692	0	33,955	0	4,232	2,983	647	1,355	2,780
230	Total Construction Work in Progress Allocator		1.00000	0.54536	0.00430	0.20680	0.19372	0.00000	0.03681	0.00000	0.00459	0.00323	0.00070	0.00147	0.00301
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		98,700	98,700	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		1,149	1,149	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,648	-	-	16,648	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,370	630	1,059	179	418	-	183	-	54	40	1	65	741
239	Plant Held for Future Use Total		122,424	100,479	1,059	16,827	2,975	0	183	0	54	40	1	65	741
240	Plant Held for Future Use Allocator		1.00000	0.82075	0.00865	0.13745	0.02430	0.00000	0.00149	0.00000	0.00044	0.00033	0.00000	0.00053	0.00605
241															
242															
243	**Working Capital**														
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,203	4,203	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,591	4,591	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		107,988	-	107,988	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		92,956	-	92,956	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(355,205)	(61,499)	(102,929)	(20,550)	(44,271)	-	(18,114)	-	(8,030)	(7,162)	(36)	(8,349)	(84,265)
255	Retail 100%, Class = # Bills		145,092	-	-	-	-	-	-	-	-	-	-	-	145,092
256	Retail 100%, Class = Prod		(202,619)	(202,619)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		428,519	153,217	6,338	87,054	104,074	-	41,338	-	11,112	7,543	93	13,368	4,383
258	Retail 100%, Class = T&D		(88,349)	(1,015)	-	(27,161)	(33,186)	-	(14,481)	-	(4,284)	(3,039)	(43)	(5,140)	-
259	Retail 100%, Class = Metering		1,739	-	-	-	-	-	-	-	-	1,739	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,877)	(8,877)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		378,229	158,846	6,779	63,849	79,017	-	34,481	-	10,202	7,244	104	12,239	5,469
264	Gross Trans Plant		(11,747)	(423)	-	(11,324)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		563,004	112,908	111,132	91,868	105,635	0	43,224	0	8,999	6,324	117	12,118	70,679
266	Total Working Capital Allocator		1.00000	0.20055	0.19739	0.16317	0.18763	0.00000	0.07677	0.00000	0.01598	0.01123	0.00021	0.02152	0.12554
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
271	Accumulated Depreciation		(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	0	(679,669)	0	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
272	Net Electric Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	0	1,986,293	0	533,923	362,420	4,451	642,342	210,605
273	Construction Work in Progress		922,405	503,040	3,970	190,751	178,692	0	33,955	0	4,232	2,983	647	1,355	2,780
274	Plant Held for Future Use		122,424	100,479	1,059	16,827	2,975	0	183	0	54	40	1	65	741
275	Working Capital		563,004	112,908	111,132	91,868	105,635	0	43,224	0	8,999	6,324	117	12,118	70,679
276	Total Rate Base		22,198,153	8,078,497	420,700	4,482,375	5,288,052	0	2,063,654	0	547,208	371,766	5,216	655,879	284,805
277	Total Rate Base Allocator		1.00000	0.36393	0.01895	0.20193	0.23822	0.00000	0.09297	0.00000	0.02465	0.01675	0.00023	0.02955	0.01283
278															
279															
280	**Class Revenue**														
281	Present Revenue		2,757,971	1,052,472	202,731	413,782	549,481	-	227,104	-	67,522	71,453	389	-	173,036
282	Production Solar Demand		112,574	112,574	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		11,729	-	-	-	-	-	11,729	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		2,971,075	1,165,047	202,731	413,782	549,481	-	238,833	-	67,522	71,453	389	88,800	173,036
286	Wholesale 100%														
287	Total Class Revenue		2,971,075	1,165,047	202,731	413,782	549,481	0	238,833	0	67,522	71,453	389	88,800	173,036
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39213	0.06823	0.13927	0.18494	0.00000	0.08039	0.00000	0.02273	0.02405	0.00013	0.02989	0.05824
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,634,561	1,344,787	259,038	528,707	702,094	-	290,201	-	86,276	91,299	497	113,258	218,405
292	Less Lighting Facilities		(113,258)											(113,258)	
293	Return & Pretax Op Exp net of Lighting Fac.		3,521,304	1,344,787	259,038	528,707	702,094	-	290,201	-	86,276	91,299	497	-	218,405

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
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DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.38190	0.07356	0.15015	0.19938	0.00000	0.08241	0.00000	0.02450	0.02593	0.00014	0.00000	0.06202
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		10,726	-	-	10,726	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		536	195	10	108	128	-	50	-	13	9	0	16	7
307	Total Revenue Credits		52,312	195	10	10,834	366	0	7,278	0	33,322	9	0	16	281
308	Total Revenue Credits Allocator		1.00000	0.00373	0.00019	0.20710	0.00700	0.00000	0.13913	0.00000	0.63700	0.00017	0.00000	0.00030	0.00537
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		38,288	38,288	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		3,085	3,085	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		6,080	6,080	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		18,023	18,023	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		65,476	65,476	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		101,371	-	101,371	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		8,132	-	8,132	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,237	-	8,237	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		8,098	-	8,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		125,839	0	125,839	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		191,315	65,476	125,839	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.34224	0.65776	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		109	109	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		23,224	-	-	23,224	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		112	-	-	112	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		23,785	449	0	23,336	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01888	0.00000	0.98112	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		51,842	-	-	-	51,842	-	-	-	-	-	-	-	-
343	Distribution Secondary		20,264	-	-	-	-	-	20,264	-	-	-	-	-	-
344	Distribution Service		11,034	-	-	-	-	-	-	-	11,034	-	-	-	-
345	Distribution Metering		10,239	-	-	-	-	-	-	-	-	10,239	-	-	-
346	Lighting Facilities		10,829	-	-	-	-	-	-	-	-	-	-	10,829	-
347	EV Solution		100	-	-	-	-	-	100	-	-	-	-	-	-
348	Distribution IS Equipment		26	-	-	-	-	-	-	-	-	-	26	-	-
349	Distribution O&M Total		104,333	0	0	0	51,842	0	20,363	0	11,034	10,239	26	10,829	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49689	0.00000	0.19518	0.00000	0.10576	0.09814	0.00025	0.10379	0.00000
351															
352	Customer Accounting														

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		85,640	-	-	-	-	-	-	-	-	-	-	-	85,640
356	Customer Accounting O&M		85,881	0	0	0	0	0	0	0	0	241	0	0	85,640
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00281	0.00000	0.00000	0.99719
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,492	-	-	-	-	-	-	-	-	-	-	-	3,492
361	Customer Serv & Info. O&M		3,492	0	0	0	0	0	0	0	0	0	0	0	3,492
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		16,845	-	-	-	-	-	-	-	-	-	-	-	16,845
366	Sales O&M		16,845	0	0	0	0	0	0	0	0	0	0	0	16,845
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		212,524	39,746	66,789	11,320	26,377	-	11,510	-	3,405	2,511	35	4,085	46,747
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,021	9,668	413	3,886	4,810	-	2,099	-	621	441	6	745	333
373	Retail 100%, Class = # Bills		4,980	-	-	-	-	-	-	-	-	-	-	-	4,980
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		240,526	49,414	67,201	15,206	31,187	0	13,609	0	4,026	2,951	41	4,830	52,060
379	Admin & General O&M Allocators		1.00000	0.20544	0.27939	0.06322	0.12966	0.00000	0.05658	0.00000	0.01674	0.01227	0.00017	0.02008	0.21644
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		666,176	115,339	193,040	38,542	83,029	0	33,973	0	15,060	13,432	67	15,659	158,036
387	Total O&M Allocators		1.00000	0.17314	0.28977	0.05785	0.12464	0.00000	0.05100	0.00000	0.02261	0.02016	0.00010	0.02351	0.23723
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		666,176	115,339	193,040	38,542	83,029	-	33,973	-	15,060	13,432	67	15,659	158,036
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		337,831	337,831	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		57,706	57,706	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		29,529	29,529	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		130,487	130,487	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		555,554	555,554	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		900	900	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		122,770	-	-	122,770	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		127,340	3,570	0	123,770	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02804	0.00000	0.97196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		682,893	559,124	0	123,770	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81876	0.00000	0.18124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		181,043	-	-	-	181,043	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		81,452	-	-	-	-	-	81,452	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		25,449	-	-	-	-	-	-	-	25,449	-	-	-	-
423	Distribution Metering		36,241	-	-	-	-	-	-	-	-	36,241	-	-	-
424	Lighting Facilities		42,715	-	-	-	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	-	-	-	-	-	2,991	-	-	-	-	-	-
427	Distribution Plant Total		369,892	0	0	0	181,043	0	84,443	0	25,449	36,241	0	42,715	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48945	0.00000	0.22829	0.00000	0.06880	0.09798	0.00000	0.11548	0.00000
429															
430	Total Trans and Dist Plant		497,231	3,570	0	123,770	181,043	0	84,443	0	25,449	36,241	0	42,715	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00718	0.00000	0.24892	0.36410	0.00000	0.16983	0.00000	0.05118	0.07289	0.00000	0.08591	0.00000
432															
433	Total Prod, Trans and Dist Plant		1,052,785	559,124	0	123,770	181,043	0	84,443	0	25,449	36,241	0	42,715	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53109	0.00000	0.11756	0.17197	0.00000	0.08021	0.00000	0.02417	0.03442	0.00000	0.04057	0.00000
435															
436	General & Intangible Plant														
437	Labor		66,060	12,354	20,760	3,518	8,199	-	3,578	-	1,059	780	11	1,270	14,530
438	Retail 100%, Class = # Bills		13,433	-	-	-	-	-	-	-	-	-	-	-	13,433
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		79,493	12,354	20,760	3,518	8,199	0	3,578	0	1,059	780	11	1,270	27,964
441	General & Intangible Plant Allocators		1.00000	0.15541	0.26116	0.04426	0.10314	0.00000	0.04501	0.00000	0.01332	0.00982	0.00014	0.01597	0.35178
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		7,052	-	7,052	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		7,052	0	7,052	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		19,826	7,089	293	4,028	4,815	-	1,913	-	514	349	4	618	203
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		10,459	-	-	-	-	-	-	-	-	10,459	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		41,056	11,472	293	4,028	4,815	0	1,913	0	514	10,808	4	618	6,590
459															
460	Total Depreciation Expense		1,180,386	582,950	28,106	131,316	194,057	0	89,933	0	27,021	47,830	15	44,604	34,554
461	Total Depreciation Expense Allocators		1.00000	0.49386	0.02381	0.11125	0.16440	0.00000	0.07619	0.00000	0.02289	0.04052	0.00001	0.03779	0.02927
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,428	3,072	5,163	875	2,039	-	890	-	263	194	3	316	3,614
466	Net Total Plant		204,187	73,007	3,020	41,481	49,591	-	19,697	-	5,295	3,594	44	6,370	2,088
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		220,615	76,079	8,183	42,356	51,630	0	20,587	0	5,558	3,788	47	6,686	5,702

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.34485	0.03709	0.19199	0.23403	0.00000	0.09332	0.00000	0.02519	0.01717	0.00021	0.03030	0.02585
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,023,386	1,165,242	202,741	424,616	549,847	0	246,111	0	100,845	71,462	389	88,816	173,317
476	Total Oper. Exp. Before Tax	Line 20	2,066,195	774,017	229,314	212,014	328,477	0	144,398	0	47,614	65,032	128	66,918	198,282
477	Net Oper. Income (NOI) before Tax		957,191	391,225	(26,573)	212,603	221,370	0	101,713	0	53,231	6,430	261	21,898	(24,965)
478	Interest Expense	Line 8 x WACC	418,036	152,135	7,923	84,412	99,585	-	38,863	-	10,305	7,001	98	12,352	5,363
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	539,155	239,090	(34,495)	128,191	121,785	-	62,850	-	42,926	(571)	162	9,547	(30,329)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	539,155	239,090	(34,495)	128,191	121,785	0	62,850	0	42,926	(571)	162	9,547	(30,329)
483	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
484	State Temporary Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
485	State Taxable Income	Ln 482:484	(165,557)	(56,869)	(47,126)	9,228	(25,439)	0	(1,395)	0	23,918	(14,068)	(31)	(13,256)	(40,519)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(9,106)	(3,128)	(2,592)	508	(1,399)	-	(77)	-	1,315	(774)	(2)	(729)	(2,229)
488	State Income Tax (Def.)	Ln 484 x Ln 486	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	30,795	13,629	(1,877)	7,243	6,937	-	3,561	-	2,392	(10)	9	562	(1,652)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	539,155	239,090	(34,495)	128,191	121,785	-	62,850	-	42,926	(571)	162	9,547	(30,329)
494	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
495	Fed Temporary Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
496	State Income Tax Exp. (Cur.)	Line 487	9,106	3,128	2,592	(508)	1,399	-	77	-	(1,315)	774	2	729	2,229
497	Fed. Taxable Income	Ln 493:496	(156,451)	(53,741)	(44,534)	8,720	(24,040)	-	(1,318)	-	22,603	(13,294)	(29)	(12,527)	(38,290)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(32,855)	(11,286)	(9,352)	1,831	(5,048)	-	(277)	-	4,747	(2,792)	(6)	(2,631)	(8,041)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(32,855)	(11,286)	(9,352)	1,831	(5,048)	-	(277)	-	4,747	(2,792)	(6)	(2,631)	(8,041)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8,379)	(3,519)	(150)	(1,414)	(1,751)	-	(764)	-	(226)	(160)	(2)	(271)	(121)
504	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
505	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
508	Total Federal Income Tax Exp.	Ln 501:507	(31,908)	(28,268)	(10,207)	11,552	4,603	-	1,286	-	4,482	(3,205)	(22)	(2,923)	(9,205)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(41,960)	(14,413)	(11,944)	2,339	(6,448)	-	(354)	-	6,062	(3,566)	(8)	(3,360)	(10,269)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	183,868	77,219	3,295	31,039	38,413	-	16,762	-	4,959	3,521	50	5,950	2,659
512	Total Direct Adjs.	Ln 489 + Ln 506	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
514	Total Amortization of ITC	Line 504	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
515	Total Amortization of PTC	Line 505	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(1,113)	(14,639)	(12,084)	18,795	11,540	-	4,847	-	6,874	(3,215)	(13)	(2,361)	(10,857)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.30%	26.25%	25.08%	26.02%	26.23%	0.00%	26.09%	0.00%	25.67%	8.12%	26.21%	27.09%	25.10%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
524	Interest Expense	Line 8 x WACC	(418,036)	(152,135)	(7,923)	(84,412)	(99,585)	-	(38,863)	-	(10,305)	(7,001)	(98)	(12,352)	(5,363)
525	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
527	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
528	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
529	Amort of Excess ADIT	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
532	Deferred Tax Federal	Ln 531 x Ln 498	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
533	Base for FIT Computation	Ln 523:532	454,945	109,213	8,466	124,454	138,210	-	45,022	-	9,311	5,515	64	11,164	3,526
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	120,935	29,031	2,250	33,083	36,739	-	11,968	-	2,475	1,466	17	2,968	937
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
537	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
538	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
539	Amort of Excess ADIT	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
540	Total FIT before Adding Deferred	Ln 535:539	(22,086)	(48,413)	(1,185)	18,501	16,314	-	406	-	(1,672)	(1,705)	(38)	(1,984)	(2,309)
541	Total FIT - Deferred	Line 532	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
542	Total FIT - Current & Deferred	Ln 540:541	130,261	15,568	1,545	44,218	48,142	-	14,295	-	2,437	1,213	3	2,946	(106)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
546	Interest Expense	Line 27 x WACC	(418,036)	(152,135)	(7,923)	(84,412)	(99,585)	-	(38,863)	-	(10,305)	(7,001)	(98)	(12,352)	(5,363)
547	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
548	Temporary State Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
549	State Deferred Tax	Ln 548 x Ln 486	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
550	Net FIT Allowable	Line 542	130,261	15,568	1,545	44,218	48,142	-	14,295	-	2,437	1,213	3	2,946	(106)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	615,779	155,001	11,431	164,272	183,285	-	60,628	-	12,862	7,746	92	15,422	5,040
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	35,839	9,021	665	9,561	10,667	-	3,529	-	749	451	5	898	293
555	Total SIT - Deferred	Line 549	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
556	Total SIT - Current & Deferred	Ln 554:555	75,739	25,778	1,380	16,296	19,003	-	7,166	-	1,825	1,215	16	2,189	870
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	206,000	41,346	2,926	60,515	67,145	-	21,461	-	4,262	2,428	20	5,135	764
561	Total Income Tax Allocator		1.00000	0.20071	0.01420	0.29376	0.32595	0.00000	0.10418	0.00000	0.02069	0.01179	0.00010	0.02493	0.00371
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,292	4,292	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,461	3,461	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,093	-	5,093	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,167	-	2,167	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,494	32,470	55,024	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,600	274	-	9,326	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,731	-	9,483	-	2,806	1,990	28	3,366	-
576	Subtotal Prod, Trans and Dist		136,498	32,745	55,024	9,326	21,731	0	9,483	0	2,806	1,990	28	3,366	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	78	-	-	27,780
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,089	32,745	55,024	9,326	21,731	-	9,483	-	2,806	2,068	28	3,366	38,513
581	Admin & General		78,460	14,673	24,657	4,179	9,738	-	4,249	-	1,257	927	13	1,508	17,258
582	Total		253,549	47,418	79,681	13,505	31,469	-	13,732	-	4,063	2,995	41	4,874	55,771
583	Total Labor Allocator		1.00000	0.18702	0.31426	0.05326	0.12411	0.00000	0.05416	0.00000	0.01602	0.01181	0.00016	0.01922	0.21996

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	18,354,675	7,451,475	279,155	3,117,060	3,938,723	-	2,056,865	-	689,617	452,188	-	-	369,591
3	Accum. Depreciation & Amort.	Line 171	(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	-	(523,429)	-	(222,799)	(159,581)	-	-	(185,511)
4	Net Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	-	1,533,436	-	466,819	292,607	-	-	184,080
5	Construction Work in Progress	Line 229	578,018	305,209	2,114	120,445	115,204	-	26,508	-	3,700	2,408	-	-	2,430
6	Plant Held for Future Use	Line 239	74,939	60,964	564	10,625	1,918	-	141	-	47	32	-	-	648
7	Working Capital	Line 265	361,868	68,505	59,190	58,007	68,103	-	33,312	-	7,868	5,106	-	-	61,777
8	Total Rate Base		13,985,956	4,901,466	224,070	2,830,270	3,409,232	-	1,593,397	-	478,434	300,153	-	-	248,935
9															
10	Revenue														
11	Class Revenue	Line 287	1,899,698	706,869	194,935	274,767	364,876	-	150,805	-	44,837	47,448	258	-	114,903
12	Revenue Credits	Line 307	42,268	118	5	6,841	236	-	5,681	-	29,134	7	-	-	246
13	Total Revenue		1,941,967	706,987	194,941	281,608	365,112	-	156,486	-	73,972	47,455	258	-	115,148
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	439,121	69,980	102,815	24,336	53,529	-	26,317	-	13,167	10,844	-	-	138,132
17	Depreciation	Line 460	736,947	353,693	14,969	82,916	125,110	-	67,815	-	23,625	38,616	-	-	30,202
18	Tax Other Than Income Tax	Line 470	139,343	46,160	4,358	26,744	33,286	-	15,893	-	4,859	3,058	-	-	4,984
19	Gain/Loss on Disposition	Line 471	(619)	(213)	(8)	(126)	(154)	-	(73)	-	(22)	(14)	-	-	(9)
20	Operating Expense before Tax		1,314,792	469,619	122,135	133,870	211,771	-	109,952	-	41,630	52,505	-	-	173,309
21	Income Tax Expense	Line 517	6,379	(8,882)	15,604	15,288	10,132	-	(4,349)	-	2,411	(5,191)	65	-	(18,700)
22	Total Operating Expense		1,321,171	460,738	137,739	149,158	221,903	-	105,603	-	44,041	47,314	65	-	154,609
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	620,796	246,249	57,202	132,449	143,209	-	50,883	-	29,930	141	193	-	(39,461)
26	Net Operating Income Required	Ln 8 x Ln 34	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(367,354)	(100,054)	41,371	(67,518)	(97,664)	-	(61,696)	-	(3,872)	(21,066)	193	-	(57,049)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(493,737)	(134,476)	55,604	(90,746)	(131,263)	-	(82,921)	-	(5,205)	(28,313)	259	-	(76,676)
30															
31	Total Class Cost of Service	Ln 26+22-12	2,267,053	806,923	153,565	342,285	462,539	-	212,501	-	48,710	68,513	65	-	171,952
32															
33		Ln 25 / Ln 8	4.44%	5.02%	25.53%	4.68%	4.20%	0.00%	3.19%	0.00%	6.26%	0.05%	0.00%	0.00%	-15.85%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	1,899,698	706,869	194,935	274,767	364,876		150,805		44,837	47,448	258		114,903
37		Ln 29	493,737	134,476	(55,604)	90,746	131,263		82,921		5,205	28,313	(259)		76,676
38		Ln 37 / Ln 36	25.99%	19.02%	-28.52%	33.03%	35.97%		54.99%		11.61%	59.67%	-100.34%		66.73%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,323,727	4,323,727	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		374,458	374,458	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		394,783	394,783	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,098,755	2,098,755	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		7,191,723	7,191,723	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		51,066	51,066	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		3,004	3,004	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,673	26,673	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,578	29,578	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		3,044,092	-	-	3,044,092	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,678	-	-	28,678	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		3,183,092	110,321	0	3,072,770	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03466	0.00000	0.96534	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		10,374,815	7,302,044	0	3,072,770	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70382	0.00000	0.29618	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,833,346	-	-	-	3,833,346	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,001,835	-	-	-	-	-	2,001,835	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		671,167	-	-	-	-	-	-	-	671,167	-	-	-	-
71	Distribution Metering		439,628	-	-	-	-	-	-	-	-	439,628	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,945,977	0	0	0	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55188	0.00000	0.28820	0.00000	0.09663	0.06329	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		10,129,069	110,321	0	3,072,770	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01089	0.00000	0.30336	0.37845	0.00000	0.19763	0.00000	0.06626	0.04340	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		17,320,792	7,302,044	0	3,072,770	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42158	0.00000	0.17740	0.22131	0.00000	0.11557	0.00000	0.03875	0.02538	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant			0.17											
85	Labor		858,755	149,431	220,428	44,290	105,377	-	55,030	-	18,450	12,560	-	-	253,190
86	Retail 100%, Class = # Bills		118,154	-	-	-	-	-	-	-	-	-	-	-	118,154
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		976,909	149,431	220,428	44,290	105,377	0	55,030	0	18,450	12,560	0	0	371,343
89	General & Intangible Plant Allocators		1.00000	0.15296	0.22564	0.04534	0.10787	0.00000	0.05633	0.00000	0.01889	0.01286	0.00000	0.00000	0.38012
90															
91	Energy Storage Plant			-											
92	Energy - Production Total Sales		58,727	-	58,727	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		58,727	0	58,727	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,752)	-	-	-	-	-	-	-	-	-	-	-	(1,752)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,752)	0	0	0	0	0	0	0	0	0	0	0	(1,752)
104															
105	Total Gross Electric Plant in Service		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
106	Total Gross Electric Plant Allocators		1.00000	0.40597	0.01521	0.16982	0.21459	0.00000	0.11206	0.00000	0.03757	0.02464	0.00000	0.00000	0.02014
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,024,131	2,024,131	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		287,203	287,203	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		293,563	293,563	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		288,656	288,656	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,893,554	2,893,554	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		8,747	8,747	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,260	1,260	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,584	1,584	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		449,204	-	-	449,204	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,442	-	-	3,442	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		465,431	12,785	0	452,646	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02747	0.00000	0.97253	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		3,358,985	2,906,339	0	452,646	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86524	0.00000	0.13476	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		659,467	-	-	-	659,467	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		494,576	-	-	-	-	-	494,576	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		213,125	-	-	-	-	-	-	-	213,125	-	-	-	-
139	Distribution Metering		152,996	-	-	-	-	-	-	-	-	152,996	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,520,165	0	0	0	659,467	0	494,576	0	213,125	152,996	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.43381	0.00000	0.32534	0.00000	0.14020	0.10064	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,985,596	12,785	0	452,646	659,467	0	494,576	0	213,125	152,996	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00644	0.00000	0.22796	0.33213	0.00000	0.24908	0.00000	0.10734	0.07705	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,879,150	2,906,339	0	452,646	659,467	0	494,576	0	213,125	152,996	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59567	0.00000	0.09277	0.13516	0.00000	0.10137	0.00000	0.04368	0.03136	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		450,251	78,347	115,572	23,221	55,250	-	28,852	-	9,674	6,585	-	-	132,749
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		50,202	-	-	-	-	-	-	-	-	-	-	-	50,202
156	General & Intangible Plant Total		500,454	78,347	115,572	23,221	55,250	0	28,852	0	9,674	6,585	0	0	182,952
157	General & Intangible Plant Allocators		1.00000	0.15655	0.23093	0.04640	0.11040	0.00000	0.05765	0.00000	0.01933	0.01316	0.00000	0.00000	0.36557
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		1,382	-	1,382	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		1,382	0	1,382	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,560	-	-	-	-	-	-	-	-	-	-	-	2,560
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,560	0	0	0	0	0	0	0	0	0	0	0	2,560
170															
171	Total Accumulated Depreciation		5,383,545	2,984,687	116,954	475,867	714,717	0	523,429	0	222,799	159,581	0	0	185,511
172	Total Accum Deprec Allocators		1.00000	0.55441	0.02172	0.08839	0.13276	0.00000	0.09723	0.00000	0.04139	0.02964	0.00000	0.00000	0.03446
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		7,191,723	7,191,723	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,893,554)	(2,893,554)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,298,169	4,298,169	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		3,183,092	110,321	0	3,072,770	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(465,431)	(12,785)	0	(452,646)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,717,660	97,536	0	2,620,125	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03589	0.00000	0.96411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,945,977	0	0	0	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
187	Distribution Reserve		(1,520,165)	0	0	0	(659,467)	0	(494,576)	0	(213,125)	(152,996)	0	0	0
188	Distribution Net Plant		5,425,812	0	0	0	3,173,879	0	1,507,259	0	458,042	286,632	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58496	0.00000	0.27779	0.00000	0.08442	0.05283	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		976,909	149,431	220,428	44,290	105,377	0	55,030	0	18,450	12,560	0	0	371,343
192	General & Intangible Reserve		(500,454)	(78,347)	(115,572)	(23,221)	(55,250)	0	(28,852)	0	(9,674)	(6,585)	0	0	(182,952)
193	General & Intangible Net Plant		476,455	71,083	104,856	21,068	50,127	0	26,177	0	8,777	5,975	0	0	188,392
194	General & Intangible Net Plant Allocators		1.00000	0.14919	0.22008	0.04422	0.10521	0.00000	0.05494	0.00000	0.01842	0.01254	0.00000	0.00000	0.39540
195															
196	Energy Storage Gross Plant		58,727	0	58,727	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(1,382)	0	(1,382)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		57,345	0	57,345	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,752)	0	0	0	0	0	0	0	0	0	0	0	(1,752)
202	Other Reserve		(2,560)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,560)
203	Other Net Plant		(4,312)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,312)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
207	Total Reserve		(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	0	(523,429)	0	(222,799)	(159,581)	0	0	(185,511)
208	Total Net Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	0	1,533,436	0	466,819	292,607	0	0	184,080
209	Total Net Plant Allocators		1.00000	0.34436	0.01250	0.20362	0.24855	0.00000	0.11822	0.00000	0.03599	0.02256	0.00000	0.00000	0.01419
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		121,805	121,805	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		20,654	20,654	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,105	9,105	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		154,973	154,973	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		121,674	-	-	121,674	-	-	-	-	-	-	-	-	-
218	Distribution Primary		116,188	-	-	-	116,188	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		26,927	-	-	-	-	-	26,927	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,810	-	-	-	-	-	-	-	3,810	-	-	-	-
223	Distribution Metering		2,467	-	-	-	-	-	-	-	-	2,467	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		8,637	1,503	2,217	445	1,060	-	553	-	186	126	-	-	2,547
227	Retail 100%, Class = Net Plant		(8,223)	(2,832)	(103)	(1,674)	(2,044)	-	(972)	-	(296)	(185)	-	-	(117)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		578,018	305,209	2,114	120,445	115,204	0	26,508	0	3,700	2,408	0	0	2,430
230	Total Construction Work in Progress Allocator		1.00000	0.52803	0.00366	0.20838	0.19931	0.00000	0.04586	0.00000	0.00640	0.00417	0.00000	0.00000	0.00420
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		59,884	59,884	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		697	697	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,512	-	-	10,512	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,649	-	-	-	1,649	-	-	-	-	-	-	-	-
238	Labor		2,197	382	564	113	270	-	141	-	47	32	-	-	648
239	Plant Held for Future Use Total		74,939	60,964	564	10,625	1,918	0	141	0	47	32	0	0	648
240	Plant Held for Future Use Allocator		1.00000	0.81351	0.00753	0.14178	0.02560	0.00000	0.00188	0.00000	0.00063	0.00043	0.00000	0.00000	0.00865
241															
242															
243	**Working Capital**														
244	Production Base Demand		39,742	39,742	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		2,550	2,550	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,786	2,786	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		57,515	-	57,515	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,509	-	49,509	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		595	595	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(234,139)	(37,313)	(54,821)	(12,976)	(28,542)	-	(14,032)	-	(7,021)	(5,782)	-	-	(73,652)
255	Retail 100%, Class = # Bills		126,818	-	-	-	-	-	-	-	-	-	-	-	126,818
256	Retail 100%, Class = Prod		(122,935)	(122,935)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		269,951	92,961	3,376	54,968	67,097	-	31,913	-	9,715	6,090	-	-	3,831
258	Retail 100%, Class = T&D		(56,533)	(616)	-	(17,150)	(21,395)	-	(11,173)	-	(3,746)	(2,454)	-	-	-
259	Retail 100%, Class = Metering		1,404	-	-	-	-	-	-	-	-	1,404	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,386)	(5,386)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		237,397	96,376	3,611	40,316	50,943	-	26,603	-	8,919	5,849	-	-	4,780
264	Gross Trans Plant		(7,407)	(257)	-	(7,150)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		361,868	68,505	59,190	58,007	68,103	0	33,312	0	7,868	5,106	0	0	61,777
266	Total Working Capital Allocator		1.00000	0.18931	0.16357	0.16030	0.18820	0.00000	0.09205	0.00000	0.02174	0.01411	0.00000	0.00000	0.17072
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
271	Accumulated Depreciation		(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	0	(523,429)	0	(222,799)	(159,581)	0	0	(185,511)
272	Net Electric Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	0	1,533,436	0	466,819	292,607	0	0	184,080
273	Construction Work in Progress		578,018	305,209	2,114	120,445	115,204	0	26,508	0	3,700	2,408	0	0	2,430
274	Plant Held for Future Use		74,939	60,964	564	10,625	1,918	0	141	0	47	32	0	0	648
275	Working Capital		361,868	68,505	59,190	58,007	68,103	0	33,312	0	7,868	5,106	0	0	61,777
276	Total Rate Base		13,985,956	4,901,466	224,070	2,830,270	3,409,232	0	1,593,397	0	478,434	300,153	0	0	248,935
277	Total Rate Base Allocator		1.00000	0.35046	0.01602	0.20237	0.24376	0.00000	0.11393	0.00000	0.03421	0.02146	0.00000	0.00000	0.01780
278															
279															
280	**Class Revenue**														
281	Present Revenue		1,831,396	638,567	194,935	274,767	364,876	-	150,805	-	44,837	47,448	258	-	114,903
282	Production Solar Demand		68,302	68,302	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		1,899,698	706,869	194,935	274,767	364,876	-	150,805	-	44,837	47,448	258	-	114,903
286	Wholesale 100%														
287	Total Class Revenue		1,899,698	706,869	194,935	274,767	364,876	0	150,805	0	44,837	47,448	258	0	114,903
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37210	0.10261	0.14464	0.19207	0.00000	0.07938	0.00000	0.02360	0.02498	0.00014	0.00000	0.06048
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,302,942	815,923	137,966	333,837	452,643	-	222,531	-	75,433	73,712	-	-	190,897
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		2,302,942	815,923	137,966	333,837	452,643	-	222,531	-	75,433	73,712	-	-	190,897

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.35430	0.05991	0.14496	0.19655	0.00000	0.09663	0.00000	0.03275	0.03201	0.00000	0.00000	0.08289
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		6,772	-	-	6,772	-	-	-	-	-	-	-	-	-
299	Distribution Primary		154	-	-	-	154	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,642	-	-	-	-	-	5,642	-	-	-	-	-	-
301	Distribution Service		29,123	-	-	-	-	-	-	-	29,123	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		240	-	-	-	-	-	-	-	-	-	-	-	240
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		337	118	5	68	82	-	38	-	12	7	-	-	6
307	Total Revenue Credits		42,268	118	5	6,841	236	0	5,681	0	29,134	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00280	0.00013	0.16184	0.00559	0.00000	0.13439	0.00000	0.68927	0.00017	0.00000	0.00000	0.00581
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		23,230	23,230	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,872	1,872	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,689	3,689	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		10,935	10,935	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		39,726	39,726	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		53,991	-	53,991	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,331	-	4,331	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,387	-	4,387	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,313	-	4,313	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,023	0	67,023	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		106,750	39,726	67,023	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.37214	0.62786	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		126	126	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		14,664	-	-	14,664	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		71	-	-	71	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		15,007	272	0	14,735	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01815	0.00000	0.98185	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		33,423	-	-	-	33,423	-	-	-	-	-	-	-	-
343	Distribution Secondary		15,817	-	-	-	-	-	15,817	-	-	-	-	-	-
344	Distribution Service		9,647	-	-	-	-	-	-	-	9,647	-	-	-	-
345	Distribution Metering		8,267	-	-	-	-	-	-	-	-	8,267	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		67,154	0	0	0	33,423	0	15,817	0	9,647	8,267	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49770	0.00000	0.23554	0.00000	0.14365	0.12310	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
355	Retail 100%, Class = # Bills		74,854	-	-	-	-	-	-	-	-	-	-	-	74,854
356	Customer Accounting O&M		75,049	0	0	0	0	0	0	0	0	195	0	0	74,854
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00259	0.00000	0.00000	0.99741
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,052	-	-	-	-	-	-	-	-	-	-	-	3,052
361	Customer Serv & Info. O&M		3,052	0	0	0	0	0	0	0	0	0	0	0	3,052
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		14,723	-	-	-	-	-	-	-	-	-	-	-	14,723
366	Sales O&M		14,723	0	0	0	0	0	0	0	0	0	0	0	14,723
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		138,584	24,115	35,572	7,147	17,006	-	8,881	-	2,977	2,027	-	-	40,859
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,450	5,866	220	2,454	3,101	-	1,619	-	543	356	-	-	291
373	Retail 100%, Class = # Bills		4,353	-	-	-	-	-	-	-	-	-	-	-	4,353
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		157,387	29,981	35,792	9,601	20,106	0	10,500	0	3,520	2,383	0	0	45,503
379	Admin & General O&M Allocators		1.00000	0.19049	0.22742	0.06100	0.12775	0.00000	0.06671	0.00000	0.02237	0.01514	0.00000	0.00000	0.28912
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		439,121	69,980	102,815	24,336	53,529	0	26,317	0	13,167	10,844	0	0	138,132
387	Total O&M Allocators		1.00000	0.15936	0.23414	0.05542	0.12190	0.00000	0.05993	0.00000	0.02999	0.02470	0.00000	0.00000	0.31457
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		439,121	69,980	102,815	24,336	53,529	-	26,317	-	13,167	10,844	-	-	138,132
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		204,972	204,972	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		35,012	35,012	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		17,916	17,916	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		79,171	79,171	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		337,071	337,071	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		944	944	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		546	546	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		621	621	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		77,520	-	-	77,520	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		631	-	-	631	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		80,317	2,166	0	78,151	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02697	0.00000	0.97303	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		417,388	339,237	0	78,151	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81276	0.00000	0.18724	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		116,719	-	-	-	116,719	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		63,579	-	-	-	-	-	63,579	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		22,250	-	-	-	-	-	-	-	22,250	-	-	-	-
423	Distribution Metering		29,260	-	-	-	-	-	-	-	-	29,260	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		231,809	0	0	0	116,719	0	63,579	0	22,250	29,260	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50352	0.00000	0.27427	0.00000	0.09599	0.12623	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		312,126	2,166	0	78,151	116,719	0	63,579	0	22,250	29,260	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00694	0.00000	0.25038	0.37395	0.00000	0.20370	0.00000	0.07129	0.09375	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		649,197	339,237	0	78,151	116,719	0	63,579	0	22,250	29,260	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52255	0.00000	0.12038	0.17979	0.00000	0.09793	0.00000	0.03427	0.04507	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		43,077	7,496	11,057	2,222	5,286	-	2,760	-	925	630	-	-	12,700
438	Retail 100%, Class = # Bills		11,741	-	-	-	-	-	-	-	-	-	-	-	11,741
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		54,818	7,496	11,057	2,222	5,286	0	2,760	0	925	630	0	0	24,442
441	General & Intangible Plant Allocators		1.00000	0.13674	0.20171	0.04053	0.09643	0.00000	0.05036	0.00000	0.01688	0.01149	0.00000	0.00000	0.44587
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		3,756	-	3,756	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		3,756	0	3,756	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,583	-	-	-	-	-	-	-	-	-	-	-	5,583
451	Retail 100%, Class = Net Plant		12,490	4,301	156	2,543	3,104	-	1,477	-	449	282	-	-	177
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		8,444	-	-	-	-	-	-	-	-	8,444	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,659	2,659	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		29,176	6,960	156	2,543	3,104	0	1,477	0	449	8,726	0	0	5,760
459															
460	Total Depreciation Expense		736,947	353,693	14,969	82,916	125,110	0	67,815	0	23,625	38,616	0	0	30,202
461	Total Depreciation Expense Allocators		1.00000	0.47994	0.02031	0.11251	0.16977	0.00000	0.09202	0.00000	0.03206	0.05240	0.00000	0.00000	0.04098
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,713	1,864	2,750	552	1,315	-	686	-	230	157	-	-	3,158
466	Net Total Plant		128,630	44,296	1,608	26,192	31,971	-	15,207	-	4,629	2,902	-	-	1,825
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		139,343	46,160	4,358	26,744	33,286	0	15,893	0	4,859	3,058	0	0	4,984

DUKE ENERGY FLORIDA
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RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.33127	0.03128	0.19193	0.23888	0.00000	0.11406	0.00000	0.03487	0.02195	0.00000	0.00000	0.03577
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	1,941,967	706,987	194,941	281,608	365,112	0	156,486	0	73,972	47,455	258	0	115,148
476	Total Oper. Exp. Before Tax	Line 20	1,314,792	469,619	122,135	133,870	211,771	0	109,952	0	41,630	52,505	0	0	173,309
477	Net Oper. Income (NOI) before Tax		627,174	237,368	72,806	147,738	153,341	0	46,534	0	32,342	(5,050)	258	0	(58,161)
478	Interest Expense	Line 8 x WACC	263,384	92,305	4,220	53,300	64,203	-	30,007	-	9,010	5,652	-	-	4,688
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	363,790	145,063	68,586	94,438	89,138	-	16,527	-	23,332	(10,703)	258	-	(62,849)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	363,790	145,063	68,586	94,438	89,138	0	16,527	0	23,332	(10,703)	258	0	(62,849)
483	Fed & St Permanent Differences	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
484	State Temporary Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
485	State Taxable Income	Ln 482:484	(78,525)	(34,504)	61,859	19,322	(5,778)	0	(33,040)	0	6,713	(21,600)	258	0	(71,756)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(4,319)	(1,898)	3,402	1,063	(318)	-	(1,817)	-	369	(1,188)	14	-	(3,947)
488	State Income Tax (Def.)	Ln 484 x Ln 486	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	20,725	8,269	3,783	5,316	5,056	-	989	-	1,310	(571)	14	-	(3,442)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	363,790	145,063	68,586	94,438	89,138	-	16,527	-	23,332	(10,703)	258	-	(62,849)
494	Fed & St Permanent Differences	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
495	Fed Temporary Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
496	State Income Tax Exp. (Cur.)	Line 487	4,319	1,898	(3,402)	(1,063)	318	-	1,817	-	(369)	1,188	(14)	-	3,947
497	Fed. Taxable Income	Ln 493:496	(74,206)	(32,606)	58,457	18,260	(5,460)	-	(31,223)	-	6,344	(20,412)	244	-	(67,809)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(15,583)	(6,847)	12,276	3,835	(1,147)	-	(6,557)	-	1,332	(4,286)	51	-	(14,240)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(15,583)	(6,847)	12,276	3,835	(1,147)	-	(6,557)	-	1,332	(4,286)	51	-	(14,240)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(5,259)	(2,135)	(80)	(893)	(1,129)	-	(589)	-	(198)	(130)	-	-	(106)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
505	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
508	Total Federal Income Tax Exp.	Ln 501:507	(14,346)	(17,151)	11,820	9,973	5,076	-	(5,338)	-	1,101	(4,620)	51	-	(15,258)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(19,902)	(8,745)	15,678	4,897	(1,464)	-	(8,374)	-	1,702	(5,474)	65	-	(18,186)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	115,406	46,851	1,755	19,599	24,765	-	12,933	-	4,336	2,843	-	-	2,324
512	Total Direct Adjs.	Ln 489 + Ln 506	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
514	Total Amortization of ITC	Line 504	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
515	Total Amortization of PTC	Line 505	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	6,379	(8,882)	15,604	15,288	10,132	-	(4,349)	-	2,411	(5,191)	65	-	(18,700)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.23%	26.25%	25.42%	25.93%	26.12%	0.00%	27.53%	0.00%	25.86%	24.60%	25.35%	0.00%	25.24%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
524	Interest Expense	Line 8 x WACC	(263,384)	(92,305)	(4,220)	(53,300)	(64,203)	-	(30,007)	-	(9,010)	(5,652)	-	-	(4,688)
525	Permanent Diff Fed & State	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
528	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
529	Amort of Excess ADIT	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
532	Deferred Tax Federal	Ln 531 x Ln 498	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
533	Base for FIT Computation	Ln 523:532	288,947	66,263	4,509	78,583	89,105	-	34,813	-	8,141	4,453	-	-	3,082
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	76,809	17,614	1,199	20,889	23,686	-	9,254	-	2,164	1,184	-	-	819
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
538	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
539	Amort of Excess ADIT	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
540	Total FIT before Adding Deferred	Ln 535:539	(12,316)	(29,374)	(631)	11,682	10,518	-	346	-	(1,462)	(1,376)	-	-	(2,018)
541	Total FIT - Deferred	Line 532	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
542	Total FIT - Current & Deferred	Ln 540:541	83,305	9,446	823	27,920	31,037	-	11,062	-	2,130	979	-	-	(93)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
546	Interest Expense	Line 27 x WACC	(263,384)	(92,305)	(4,220)	(53,300)	(64,203)	-	(30,007)	-	(9,010)	(5,652)	-	-	(4,688)
547	Permanent Diff Fed & State	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
548	Temporary State Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
549	State Deferred Tax	Ln 548 x Ln 486	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
550	Net FIT Allowable	Line 542	83,305	9,446	823	27,920	31,037	-	11,062	-	2,130	979	-	-	(93)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	390,800	94,044	6,088	103,725	118,165	-	46,873	-	11,246	6,254	-	-	4,405
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	22,745	5,473	354	6,037	6,877	-	2,728	-	655	364	-	-	256
555	Total SIT - Deferred	Line 549	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
556	Total SIT - Current & Deferred	Ln 554:555	47,789	15,640	735	10,290	12,251	-	5,534	-	1,595	981	-	-	761
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	131,094	25,086	1,558	38,210	43,289	-	16,596	-	3,726	1,960	-	-	668
561	Total Income Tax Allocator		1.00000	0.19136	0.01189	0.29147	0.33021	0.00000	0.12660	0.00000	0.02842	0.01495	0.00000	0.00000	0.00510
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		14,931	14,931	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,604	2,604	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,100	2,100	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,907	-	21,907	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,712	-	2,712	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,154	-	1,154	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,533	-	3,533	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		49,007	19,701	29,306	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,055	166	-	5,888	-	-	-	-	-	-	-	-	-
575	Distribution		25,386	-	-	-	14,010	-	7,316	-	2,453	1,607	-	-	-
576	Subtotal Prod, Trans and Dist		80,448	19,867	29,306	5,888	14,010	0	7,316	0	2,453	1,607	0	0	0
577	Customer Accounts		24,344	-	-	-	-	-	-	-	-	63	-	-	24,281
578	Customer Service & Info.		4,429	-	-	-	-	-	-	-	-	-	-	-	4,429
579	Sales		4,953	-	-	-	-	-	-	-	-	-	-	-	4,953
580	Subtotal before Admin & Gen		114,173	19,867	29,306	5,888	14,010	-	7,316	-	2,453	1,670	-	-	33,662
581	Admin & General		51,163	8,903	13,133	2,639	6,278	-	3,279	-	1,099	748	-	-	15,084
582	Total		165,336	28,770	42,439	8,527	20,288	-	10,595	-	3,552	2,418	-	-	48,747
583	Total Labor Allocator		1.00000	0.17401	0.25668	0.05157	0.12271	0.00000	0.06408	0.00000	0.02148	0.01463	0.00000	0.00000	0.29483

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	1,603,352	661,229	28,819	263,936	355,673	-	170,763	-	50,117	45,923	-	-	26,891
3	Accum. Depreciation & Amort.	Line 171	(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	-	(43,456)	-	(16,192)	(16,207)	-	-	(13,497)
4	Net Plant in Service		1,132,238	396,374	16,745	223,643	291,133	-	127,307	-	33,926	29,716	-	-	13,393
5	Construction Work in Progress	Line 229	50,795	27,084	218	10,199	10,403	-	2,201	-	269	245	-	-	177
6	Plant Held for Future Use	Line 239	6,606	5,410	58	900	173	-	12	-	3	3	-	-	47
7	Working Capital	Line 265	31,602	6,079	6,111	4,912	6,150	-	2,766	-	572	519	-	-	4,495
8	Total Rate Base		1,221,241	434,946	23,133	239,653	307,859	-	132,285	-	34,770	30,483	-	-	18,112
9															
10	Revenue														
11	Class Revenue	Line 287	199,655	62,726	31,443	29,045	38,570	-	15,941	-	4,740	5,016	27	-	12,146
12	Revenue Credits	Line 307	3,219	10	1	579	21	-	472	-	2,117	1	-	-	18
13	Total Revenue		202,874	62,737	31,444	29,624	38,592	-	16,413	-	6,857	5,016	27	-	12,164
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	38,012	6,210	10,614	2,061	4,834	-	2,185	-	957	1,101	-	-	10,050
17	Depreciation	Line 460	64,716	31,386	1,545	7,021	11,298	-	5,630	-	1,717	3,922	-	-	2,197
18	Tax Other Than Income Tax	Line 470	12,162	4,096	450	2,265	3,006	-	1,319	-	353	311	-	-	363
19	Gain/Loss on Disposition	Line 471	(54)	(19)	(1)	(11)	(14)	-	(6)	-	(2)	(1)	-	-	(1)
20	Operating Expense before Tax		114,837	41,673	12,609	11,335	19,123	-	9,128	-	3,025	5,332	-	-	12,610
21	Income Tax Expense	Line 517	8,976	(788)	4,479	2,759	2,340	-	506	-	551	(477)	7	-	(401)
22	Total Operating Expense		123,812	40,885	17,088	14,095	21,463	-	9,634	-	3,576	4,855	7	-	12,209
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	79,062	21,852	14,355	15,530	17,129	-	6,779	-	3,281	161	20	-	(45)
26	Net Operating Income Required	Ln 8 x Ln 34	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(7,223)	(8,879)	12,721	(1,403)	(4,622)	-	(2,568)	-	824	(1,992)	20	-	(1,324)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(9,708)	(11,933)	17,097	(1,885)	(6,213)	-	(3,451)	-	1,108	(2,678)	27	-	(1,780)
30															
31	Total Class Cost of Service	Ln 26+22-12	206,877	71,605	18,722	30,448	43,193	-	18,509	-	3,915	7,008	7	-	13,470
32															
33	Rate of Return Earned	Ln 25 / Ln 8	6.47%	5.02%	62.06%	6.48%	5.56%	0.00%	5.12%	0.00%	9.44%	0.53%	0.00%	0.00%	-0.25%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	199,655	62,726	31,443	29,045	38,570		15,941		4,740	5,016	27		12,146
37		Ln 29	9,708	11,933	(17,097)	1,885	6,213		3,451		(1,108)	2,678	(27)		1,780
38		Ln 37 / Ln 36	4.86%	19.02%	-54.37%	6.49%	16.11%		21.65%		-23.38%	53.39%	-100.34%		14.65%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		383,679	383,679	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		33,229	33,229	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		35,032	35,032	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		186,239	186,239	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		638,179	638,179	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,531	4,531	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		267	267	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,367	2,367	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,625	2,625	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		257,758	-	-	257,758	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,428	-	-	2,428	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		269,976	9,790	0	260,186	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03626	0.00000	0.96374	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		908,155	647,969	0	260,186	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71350	0.00000	0.28650	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		346,158	-	-	-	346,158	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		166,194	-	-	-	-	-	166,194	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		48,776	-	-	-	-	-	-	-	48,776	-	-	-	-
71	Distribution Metering		44,648	-	-	-	-	-	-	-	-	44,648	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		605,776	0	0	0	346,158	0	166,194	0	48,776	44,648	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57143	0.00000	0.27435	0.00000	0.08052	0.07370	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		875,752	9,790	0	260,186	346,158	0	166,194	0	48,776	44,648	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01118	0.00000	0.29710	0.39527	0.00000	0.18977	0.00000	0.05570	0.05098	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,513,931	647,969	0	260,186	346,158	0	166,194	0	48,776	44,648	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42800	0.00000	0.17186	0.22865	0.00000	0.10978	0.00000	0.03222	0.02949	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		74,889	13,260	22,757	3,750	9,516	-	4,569	-	1,341	1,276	-	-	18,422
86	Retail 100%, Class = # Bills		8,597	-	-	-	-	-	-	-	-	-	-	-	8,597
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		83,486	13,260	22,757	3,750	9,516	0	4,569	0	1,341	1,276	0	0	27,018
89	General & Intangible Plant Allocators		1.00000	0.15883	0.27258	0.04492	0.11398	0.00000	0.05472	0.00000	0.01606	0.01528	0.00000	0.00000	0.32363
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		6,063	-	6,063	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		6,063	0	6,063	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(127)	-	-	-	-	-	-	-	-	-	-	-	(127)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(127)	0	0	0	0	0	0	0	0	0	0	0	(127)
104															
105	Total Gross Electric Plant in Service		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
106	Total Gross Electric Plant Allocators		1.00000	0.41240	0.01797	0.16462	0.22183	0.00000	0.10650	0.00000	0.03126	0.02864	0.00000	0.00000	0.01677
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		179,617	179,617	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		25,486	25,486	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		26,050	26,050	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		25,615	25,615	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		256,768	256,768	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		38,036	-	-	38,036	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		291	-	-	291	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		39,462	1,135	0	38,328	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02875	0.00000	0.97125	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		296,230	257,903	0	38,328	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87062	0.00000	0.12938	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		59,551	-	-	-	59,551	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,060	-	-	-	-	-	41,060	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		15,489	-	-	-	-	-	-	-	15,489	-	-	-	-
139	Distribution Metering		15,538	-	-	-	-	-	-	-	-	15,538	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		131,638	0	0	0	59,551	0	41,060	0	15,489	15,538	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45239	0.00000	0.31192	0.00000	0.11766	0.11804	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		171,100	1,135	0	38,328	59,551	0	41,060	0	15,489	15,538	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00663	0.00000	0.22401	0.34805	0.00000	0.23998	0.00000	0.09052	0.09081	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		427,868	257,903	0	38,328	59,551	0	41,060	0	15,489	15,538	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60276	0.00000	0.08958	0.13918	0.00000	0.09596	0.00000	0.03620	0.03631	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		39,265	6,952	11,931	1,966	4,989	-	2,395	-	703	669	-	-	9,659
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		3,653	-	-	-	-	-	-	-	-	-	-	-	3,653
156	General & Intangible Plant Total		42,918	6,952	11,931	1,966	4,989	0	2,395	0	703	669	0	0	13,311
157	General & Intangible Plant Allocators		1.00000	0.16199	0.27801	0.04581	0.11625	0.00000	0.05581	0.00000	0.01638	0.01558	0.00000	0.00000	0.31016
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		143	-	143	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		143	0	143	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		186	-	-	-	-	-	-	-	-	-	-	-	186
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		186	0	0	0	0	0	0	0	0	0	0	0	186
170															
171	Total Accumulated Depreciation		471,115	264,855	12,074	40,294	64,540	0	43,456	0	16,192	16,207	0	0	13,497
172	Total Accum Deprec Allocators		1.00000	0.56219	0.02563	0.08553	0.13699	0.00000	0.09224	0.00000	0.03437	0.03440	0.00000	0.00000	0.02865
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		638,179	638,179	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(256,768)	(256,768)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		381,411	381,411	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		269,976	9,790	0	260,186	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(39,462)	(1,135)	0	(38,328)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		230,514	8,655	0	221,859	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03755	0.00000	0.96245	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		605,776	0	0	0	346,158	0	166,194	0	48,776	44,648	0	0	0
187	Distribution Reserve		(131,638)	0	0	0	(59,551)	0	(41,060)	0	(15,489)	(15,538)	0	0	0
188	Distribution Net Plant		474,138	0	0	0	286,607	0	125,134	0	33,288	29,110	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60448	0.00000	0.26392	0.00000	0.07021	0.06139	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		83,486	13,260	22,757	3,750	9,516	0	4,569	0	1,341	1,276	0	0	27,018
192	General & Intangible Reserve		(42,918)	(6,952)	(11,931)	(1,966)	(4,989)	0	(2,395)	0	(703)	(669)	0	0	(13,311)
193	General & Intangible Net Plant		40,568	6,308	10,825	1,784	4,527	0	2,173	0	638	607	0	0	13,707
194	General & Intangible Net Plant Allocators		1.00000	0.15548	0.26684	0.04397	0.11158	0.00000	0.05357	0.00000	0.01572	0.01496	0.00000	0.00000	0.33788
195															
196	Energy Storage Gross Plant		6,063	0	6,063	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(143)	0	(143)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		5,920	0	5,920	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(127)	0	0	0	0	0	0	0	0	0	0	0	(127)
202	Other Reserve		(186)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(186)
203	Other Net Plant		(314)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(314)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
207	Total Reserve		(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	0	(43,456)	0	(16,192)	(16,207)	0	0	(13,497)
208	Total Net Plant in Service		1,132,238	396,374	16,745	223,643	291,133	0	127,307	0	33,926	29,716	0	0	13,393
209	Total Net Plant Allocators		1.00000	0.35008	0.01479	0.19752	0.25713	0.00000	0.11244	0.00000	0.02996	0.02625	0.00000	0.00000	0.01183
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		10,809	10,809	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,833	1,833	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		808	808	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		13,752	13,752	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,303	-	-	10,303	-	-	-	-	-	-	-	-	-
218	Distribution Primary		10,492	-	-	-	10,492	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		2,236	-	-	-	-	-	2,236	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		277	-	-	-	-	-	-	-	277	-	-	-	-
223	Distribution Metering		251	-	-	-	-	-	-	-	-	251	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		753	133	229	38	96	-	46	-	13	13	-	-	185
227	Retail 100%, Class = Net Plant		(718)	(251)	(11)	(142)	(185)	-	(81)	-	(22)	(19)	-	-	(8)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		50,795	27,084	218	10,199	10,403	0	2,201	0	269	245	0	0	177
230	Total Construction Work in Progress Allocator		1.00000	0.53320	0.00430	0.20078	0.20481	0.00000	0.04333	0.00000	0.00529	0.00481	0.00000	0.00000	0.00348
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		5,314	5,314	-	-	-	-	-	-	-	-	-	-	-

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		890	-	-	890	-	-	-	-	-	-	-	-	-
237	Distribution Primary		149	-	-	-	149	-	-	-	-	-	-	-	-
238	Labor		192	34	58	10	24	-	12	-	3	3	-	-	47
239	Plant Held for Future Use Total		6,606	5,410	58	900	173	0	12	0	3	3	0	0	47
240	Plant Held for Future Use Allocator		1.00000	0.81887	0.00881	0.13618	0.02622	0.00000	0.00177	0.00000	0.00052	0.00049	0.00000	0.00000	0.00714
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,527	3,527	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		226	226	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		5,938	-	5,938	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,111	-	5,111	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(20,268)	(3,311)	(5,660)	(1,099)	(2,577)	-	(1,165)	-	(510)	(587)	-	-	(5,359)
255	Retail 100%, Class = # Bills		9,227	-	-	-	-	-	-	-	-	-	-	-	9,227
256	Retail 100%, Class = Prod		(10,909)	(10,909)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		23,564	8,249	348	4,654	6,059	-	2,649	-	706	618	-	-	279
258	Retail 100%, Class = T&D		(4,888)	(55)	-	(1,452)	(1,932)	-	(928)	-	(272)	(249)	-	-	-
259	Retail 100%, Class = Metering		143	-	-	-	-	-	-	-	-	143	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(478)	(478)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,738	8,552	373	3,414	4,600	-	2,209	-	648	594	-	-	348
264	Gross Trans Plant		(628)	(23)	-	(605)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		31,602	6,079	6,111	4,912	6,150	0	2,766	0	572	519	0	0	4,495
266	Total Working Capital Allocator		1.00000	0.19236	0.19336	0.15543	0.19460	0.00000	0.08751	0.00000	0.01809	0.01641	0.00000	0.00000	0.14223
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
271	Accumulated Depreciation		(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	0	(43,456)	0	(16,192)	(16,207)	0	0	(13,497)
272	Net Electric Plant in Service		1,132,238	396,374	16,745	223,643	291,133	0	127,307	0	33,926	29,716	0	0	13,393
273	Construction Work in Progress		50,795	27,084	218	10,199	10,403	0	2,201	0	269	245	0	0	177
274	Plant Held for Future Use		6,606	5,410	58	900	173	0	12	0	3	3	0	0	47
275	Working Capital		31,602	6,079	6,111	4,912	6,150	0	2,766	0	572	519	0	0	4,495
276	Total Rate Base		1,221,241	434,946	23,133	239,653	307,859	0	132,285	0	34,770	30,483	0	0	18,112
277	Total Rate Base Allocator		1.00000	0.35615	0.01894	0.19624	0.25209	0.00000	0.10832	0.00000	0.02847	0.02496	0.00000	0.00000	0.01483
278															
279															
280	**Class Revenue**														
281	Present Revenue		193,594	56,665	31,443	29,045	38,570	-	15,941	-	4,740	5,016	27	-	12,146
282	Production Solar Demand		6,061	6,061	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		199,655	62,726	31,443	29,045	38,570	-	15,941	-	4,740	5,016	27	-	12,146
286	Wholesale 100%														
287	Total Class Revenue		199,655	62,726	31,443	29,045	38,570	0	15,941	0	4,740	5,016	27	0	12,146
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31417	0.15749	0.14548	0.19319	0.00000	0.07984	0.00000	0.02374	0.02512	0.00014	0.00000	0.06084
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		201,121	72,403	14,243	28,268	40,874	-	18,475	-	5,482	7,486	-	-	13,889
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		201,121	72,403	14,243	28,268	40,874	-	18,475	-	5,482	7,486	-	-	13,889

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.36000	0.07082	0.14055	0.20323	0.00000	0.09186	0.00000	0.02726	0.03722	0.00000	0.00000	0.06906
295															
296															
297	**Revenue Credits**														
298	Transmission		573	-	-	573	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		468	-	-	-	-	-	468	-	-	-	-	-	-
301	Distribution Service		2,116	-	-	-	-	-	-	-	2,116	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		29	10	1	6	7	-	3	-	1	1	-	-	0
307	Total Revenue Credits		3,219	10	1	579	21	0	472	0	2,117	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00326	0.00017	0.17994	0.00662	0.00000	0.14650	0.00000	0.65773	0.00023	0.00000	0.00000	0.00555
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		2,061	2,061	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		327	327	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		970	970	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,525	3,525	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,574	-	5,574	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		447	-	447	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		453	-	453	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		445	-	445	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		6,919	0	6,919	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,445	3,525	6,919	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.33752	0.66248	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,242	-	-	1,242	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,272	24	0	1,248	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01901	0.00000	0.98099	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		3,018	-	-	-	3,018	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,313	-	-	-	-	-	1,313	-	-	-	-	-	-
344	Distribution Service		701	-	-	-	-	-	-	-	701	-	-	-	-
345	Distribution Metering		840	-	-	-	-	-	-	-	-	840	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,872	0	0	0	3,018	0	1,313	0	701	840	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51399	0.00000	0.22363	0.00000	0.11940	0.14298	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		5,446	-	-	-	-	-	-	-	-	-	-	-	5,446
356	Customer Accounting O&M		5,466	0	0	0	0	0	0	0	0	20	0	0	5,446
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00362	0.00000	0.00000	0.99638
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		222	-	-	-	-	-	-	-	-	-	-	-	222
361	Customer Serv & Info. O&M		222	0	0	0	0	0	0	0	0	0	0	0	222
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,071	-	-	-	-	-	-	-	-	-	-	-	1,071
366	Sales O&M		1,071	0	0	0	0	0	0	0	0	0	0	0	1,071
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		12,086	2,140	3,672	605	1,536	-	737	-	216	206	-	-	2,973
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,262	521	23	208	280	-	134	-	39	36	-	-	21
373	Retail 100%, Class = # Bills		317	-	-	-	-	-	-	-	-	-	-	-	317
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		13,664	2,660	3,695	813	1,816	0	872	0	256	242	0	0	3,311
379	Admin & General O&M Allocators		1.00000	0.19470	0.27042	0.05950	0.13287	0.00000	0.06379	0.00000	0.01872	0.01771	0.00000	0.00000	0.24229
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		38,012	6,210	10,614	2,061	4,834	0	2,185	0	957	1,101	0	0	10,050
387	Total O&M Allocators		1.00000	0.16337	0.27924	0.05421	0.12716	0.00000	0.05748	0.00000	0.02517	0.02897	0.00000	0.00000	0.26440
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		38,012	6,210	10,614	2,061	4,834	-	2,185	-	957	1,101	-	-	10,050
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		18,189	18,189	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		3,107	3,107	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,590	1,590	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		7,025	7,025	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		29,911	29,911	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		6,564	-	-	6,564	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		53	-	-	53	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,810	192	0	6,617	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02823	0.00000	0.97177	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		36,721	30,103	0	6,617	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81979	0.00000	0.18021	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		10,540	-	-	-	10,540	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		5,278	-	-	-	-	-	5,278	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,617	-	-	-	-	-	-	-	1,617	-	-	-	-
423	Distribution Metering		2,972	-	-	-	-	-	-	-	-	2,972	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		20,407	0	0	0	10,540	0	5,278	0	1,617	2,972	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51649	0.00000	0.25865	0.00000	0.07924	0.14562	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		27,217	192	0	6,617	10,540	0	5,278	0	1,617	2,972	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00706	0.00000	0.24314	0.38726	0.00000	0.19394	0.00000	0.05941	0.10918	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		57,128	30,103	0	6,617	10,540	0	5,278	0	1,617	2,972	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52695	0.00000	0.11584	0.18450	0.00000	0.09240	0.00000	0.02831	0.05202	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		3,757	665	1,142	188	477	-	229	-	67	64	-	-	924
438	Retail 100%, Class = # Bills		854	-	-	-	-	-	-	-	-	-	-	-	854
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		4,611	665	1,142	188	477	0	229	0	67	64	0	0	1,778
441	General & Intangible Plant Allocators		1.00000	0.14426	0.24757	0.04080	0.10352	0.00000	0.04970	0.00000	0.01459	0.01388	0.00000	0.00000	0.38568
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		388	-	388	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		388	0	388	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
451	Retail 100%, Class = Net Plant		1,090	382	16	215	280	-	123	-	33	29	-	-	13
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		858	-	-	-	-	-	-	-	-	858	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		236	236	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,590	618	16	215	280	0	123	0	33	886	0	0	419
459															
460	Total Depreciation Expense		64,716	31,386	1,545	7,021	11,298	0	5,630	0	1,717	3,922	0	0	2,197
461	Total Depreciation Expense Allocators		1.00000	0.48498	0.02388	0.10849	0.17457	0.00000	0.08700	0.00000	0.02653	0.06060	0.00000	0.00000	0.03396
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		934	165	284	47	119	-	57	-	17	16	-	-	230
466	Net Total Plant		11,228	3,931	166	2,218	2,887	-	1,262	-	336	295	-	-	133
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		12,162	4,096	450	2,265	3,006	0	1,319	0	353	311	0	0	363

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.33679	0.03699	0.18620	0.24714	0.00000	0.10849	0.00000	0.02904	0.02554	0.00000	0.00000	0.02982
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	202,874	62,737	31,444	29,624	38,592	0	16,413	0	6,857	5,016	27	0	12,164
476	Total Oper. Exp. Before Tax	Line 20	114,837	41,673	12,609	11,335	19,123	0	9,128	0	3,025	5,332	0	0	12,610
477	Net Oper. Income (NOI) before Tax		88,037	21,064	18,835	18,289	19,468	0	7,285	0	3,832	(316)	27	0	(446)
478	Interest Expense	Line 8 x WACC	22,998	8,191	436	4,513	5,798	-	2,491	-	655	574	-	-	341
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	65,039	12,873	18,399	13,776	13,671	-	4,793	-	3,177	(890)	27	-	(787)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	65,039	12,873	18,399	13,776	13,671	0	4,793	0	3,177	(890)	27	0	(787)
483	Fed & St Permanent Differences	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
484	State Temporary Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
485	State Taxable Income	Ln 482:484	26,401	(3,062)	17,704	7,415	5,100	0	678	0	1,969	(1,997)	27	0	(1,435)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,452	(168)	974	408	280	-	37	-	108	(110)	2	-	(79)
488	State Income Tax (Def.)	Ln 484 x Ln 486	2,188	902	39	360	485	-	233	-	68	63	-	-	37
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	3,640	734	1,013	768	766	-	270	-	177	(47)	2	-	(42)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	65,039	12,873	18,399	13,776	13,671	-	4,793	-	3,177	(890)	27	-	(787)
494	Fed & St Permanent Differences	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
495	Fed Temporary Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
496	State Income Tax Exp. (Cur.)	Line 487	(1,452)	168	(974)	(408)	(280)	-	(37)	-	(108)	110	(2)	-	79
497	Fed. Taxable Income	Ln 493:496	24,949	(2,893)	16,731	7,008	4,819	-	641	-	1,861	(1,887)	26	-	(1,356)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	5,239	(608)	3,513	1,472	1,012	-	135	-	391	(396)	5	-	(285)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	5,239	(608)	3,513	1,472	1,012	-	135	-	391	(396)	5	-	(285)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(459)	(189)	(8)	(76)	(102)	-	(49)	-	(14)	(13)	-	-	(8)
504	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
505	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	5,336	(1,522)	3,466	1,991	1,574	-	236	-	374	(430)	5	-	(359)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	6,691	(776)	4,487	1,879	1,293	-	172	-	499	(506)	7	-	(364)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	10,081	4,157	181	1,660	2,236	-	1,074	-	315	289	-	-	169
512	Total Direct Adjs.	Ln 489 + Ln 506	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
514	Total Amortization of ITC	Line 504	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
515	Total Amortization of PTC	Line 505	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	8,976	(788)	4,479	2,759	2,340	-	506	-	551	(477)	7	-	(401)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.78%	26.25%	25.37%	25.68%	25.80%	0.00%	25.97%	0.00%	25.62%	24.44%	25.35%	0.00%	24.74%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
524	Interest Expense	Line 8 x WACC	(22,998)	(8,191)	(436)	(4,513)	(5,798)	-	(2,491)	-	(655)	(574)	-	-	(341)
525	Permanent Diff Fed & State	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
528	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
529	Amort of Excess ADIT	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
532	Deferred Tax Federal	Ln 531 x Ln 498	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
533	Base for FIT Computation	Ln 523:532	25,204	5,880	465	6,654	8,046	-	2,890	-	592	452	-	-	224
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	6,700	1,563	124	1,769	2,139	-	768	-	157	120	-	-	60
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
538	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
539	Amort of Excess ADIT	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	(1,097)	(2,607)	(65)	989	950	-	29	-	(106)	(140)	-	-	(147)
541	Total FIT - Deferred	Line 532	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
542	Total FIT - Current & Deferred	Ln 540:541	7,256	838	85	2,364	2,803	-	918	-	155	99	-	-	(7)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
546	Interest Expense	Line 27 x WACC	(22,998)	(8,191)	(436)	(4,513)	(5,798)	-	(2,491)	-	(655)	(574)	-	-	(341)
547	Permanent Diff Fed & State	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
548	Temporary State Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
549	State Deferred Tax	Ln 548 x Ln 486	2,188	902	39	360	485	-	233	-	68	63	-	-	37
550	Net FIT Allowable	Line 542	7,256	838	85	2,364	2,803	-	918	-	155	99	-	-	(7)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	34,092	8,345	629	8,783	10,670	-	3,891	-	817	635	-	-	321
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,984	486	37	511	621	-	226	-	48	37	-	-	19
555	Total SIT - Deferred	Line 549	2,188	902	39	360	485	-	233	-	68	63	-	-	37
556	Total SIT - Current & Deferred	Ln 554:555	4,172	1,388	76	871	1,106	-	459	-	116	100	-	-	55
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	11,428	2,226	161	3,235	3,909	-	1,378	-	271	199	-	-	49
561	Total Income Tax Allocator		1.00000	0.19480	0.01408	0.28312	0.34207	0.00000	0.12057	0.00000	0.02369	0.01742	0.00000	0.00000	0.00425
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,325	1,325	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		231	231	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		186	186	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,262	-	2,262	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		280	-	280	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		119	-	119	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		365	-	365	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,774	1,748	3,026	0	0	0	0	0	0	0	0	0	0
574	Transmission		513	15	-	499	-	-	-	-	-	-	-	-	-
575	Distribution		2,214	-	-	-	1,265	-	607	-	178	163	-	-	-
576	Subtotal Prod, Trans and Dist		7,501	1,763	3,026	499	1,265	0	607	0	178	163	0	0	0
577	Customer Accounts		1,773	-	-	-	-	-	-	-	-	6	-	-	1,767
578	Customer Service & Info.		322	-	-	-	-	-	-	-	-	-	-	-	322
579	Sales		360	-	-	-	-	-	-	-	-	-	-	-	360
580	Subtotal before Admin & Gen		9,957	1,763	3,026	499	1,265	-	607	-	178	170	-	-	2,449
581	Admin & General		4,462	790	1,356	223	567	-	272	-	80	76	-	-	1,098
582	Total		14,418	2,553	4,381	722	1,832	-	880	-	258	246	-	-	3,547
583	Total Labor Allocator		1.00000	0.17706	0.30387	0.05008	0.12706	0.00000	0.06100	0.00000	0.01790	0.01703	0.00000	0.00000	0.24598

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	97,679	46,301	2,724	16,293	16,309	-	3,463	-	5,653	3,906	-	-	3,030
3	Accum. Depreciation & Amort.	Line 171	(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	-	(881)	-	(1,826)	(1,379)	-	-	(1,521)
4	Net Plant in Service		66,938	27,755	1,583	13,806	13,349	-	2,582	-	3,827	2,528	-	-	1,509
5	Construction Work in Progress	Line 229	3,139	1,896	21	630	477	-	45	-	30	21	-	-	20
6	Plant Held for Future Use	Line 239	454	379	6	56	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,260	426	578	303	282	-	56	-	64	44	-	-	506
8	Total Rate Base		72,791	30,456	2,187	14,794	14,116	-	2,683	-	3,922	2,593	-	-	2,041
9															
10	Revenue														
11	Class Revenue	Line 287	9,273	4,392	59	1,328	1,763	-	729	-	217	229	1	-	555
12	Revenue Credits	Line 307	288	1	0	36	1	-	10	-	239	0	-	-	2
13	Total Revenue		9,561	4,393	59	1,363	1,764	-	738	-	455	229	1	-	557
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	3,165	435	1,003	127	222	-	44	-	108	94	-	-	1,132
17	Depreciation	Line 460	4,184	2,198	146	433	518	-	114	-	194	334	-	-	248
18	Tax Other Than Income Tax	Line 470	741	287	43	140	138	-	27	-	40	26	-	-	41
19	Gain/Loss on Disposition	Line 471	(3)	(1)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		8,087	2,918	1,192	700	877	-	185	-	341	454	-	-	1,421
21	Income Tax Expense	Line 517	(459)	(55)	(315)	52	106	-	113	-	(18)	(91)	0	-	(251)
22	Total Operating Expense		7,628	2,863	877	752	983	-	298	-	323	363	0	-	1,169
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,933	1,530	(818)	611	781	-	440	-	133	(134)	1	-	(612)
26	Net Operating Income Required	Ln 8 x Ln 34	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(3,210)	(622)	(972)	(434)	(216)	-	251	-	(144)	(317)	1	-	(756)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(4,315)	(836)	(1,307)	(583)	(291)	-	337	-	(194)	(426)	1	-	(1,017)
30															
31	Total Class Cost of Service	Ln 26+22-12	12,483	5,014	1,032	1,762	1,979	-	478	-	361	546	0	-	1,311
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.65%	5.02%	-37.40%	4.13%	5.53%	0.00%	16.40%	0.00%	3.38%	-5.15%	0.00%	0.00%	-30.00%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	9,273	4,392	59	1,328	1,763		729		217	229	1		555
37		Ln 29	4,315	836	1,307	583	291		(337)		194	426	(1)		1,017
38		Ln 37 / Ln 36	46.53%	19.02%	2204.28%	43.94%	16.48%		-46.21%		89.59%	185.75%	-100.34%		183.11%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,866	26,866	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,327	2,327	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,453	2,453	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		13,041	13,041	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		44,687	44,687	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		184	184	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		15,912	-	-	15,912	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		150	-	-	150	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		16,747	685	0	16,062	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04093	0.00000	0.95907	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		61,434	45,372	0	16,062	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73855	0.00000	0.26145	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		15,872	-	-	-	15,872	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,370	-	-	-	-	-	3,370	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,502	-	-	-	-	-	-	-	5,502	-	-	-	-
71	Distribution Metering		3,798	-	-	-	-	-	-	-	-	3,798	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		28,542	0	0	0	15,872	0	3,370	0	5,502	3,798	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55610	0.00000	0.11808	0.00000	0.19276	0.13306	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		45,289	685	0	16,062	15,872	0	3,370	0	5,502	3,798	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01514	0.00000	0.35465	0.35047	0.00000	0.07442	0.00000	0.12148	0.08385	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		89,976	45,372	0	16,062	15,872	0	3,370	0	5,502	3,798	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50427	0.00000	0.17851	0.17641	0.00000	0.03746	0.00000	0.06115	0.04221	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		6,175	929	2,151	232	436	-	93	-	151	109	-	-	2,075
86	Retail 100%, Class = # Bills		969	-	-	-	-	-	-	-	-	-	-	-	969
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		7,144	929	2,151	232	436	0	93	0	151	109	0	0	3,044
89	General & Intangible Plant Allocators		1.00000	0.12997	0.30113	0.03241	0.06108	0.00000	0.01297	0.00000	0.02117	0.01519	0.00000	0.00000	0.42609
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		573	-	573	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		573	0	573	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(14)	-	-	-	-	-	-	-	-	-	-	-	(14)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
104															
105	Total Gross Electric Plant in Service		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
106	Total Gross Electric Plant Allocators		1.00000	0.47401	0.02789	0.16680	0.16696	0.00000	0.03545	0.00000	0.05787	0.03999	0.00000	0.00000	0.03102
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		12,577	12,577	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,785	1,785	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,824	1,824	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,794	1,794	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		17,979	17,979	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,348	-	-	2,348	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,445	79	0	2,366	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03249	0.00000	0.96751	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		20,425	18,059	0	2,366	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88416	0.00000	0.11584	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,731	-	-	-	2,731	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		833	-	-	-	-	-	833	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,747	-	-	-	-	-	-	-	1,747	-	-	-	-
139	Distribution Metering		1,322	-	-	-	-	-	-	-	-	1,322	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		6,632	0	0	0	2,731	0	833	0	1,747	1,322	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41173	0.00000	0.12556	0.00000	0.26342	0.19929	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		9,077	79	0	2,366	2,731	0	833	0	1,747	1,322	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00875	0.00000	0.26065	0.30081	0.00000	0.09173	0.00000	0.19246	0.14560	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		27,057	18,059	0	2,366	2,731	0	833	0	1,747	1,322	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.66744	0.00000	0.08745	0.10092	0.00000	0.03078	0.00000	0.06457	0.04885	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		3,238	487	1,128	121	229	-	49	-	79	57	-	-	1,088
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		412	-	-	-	-	-	-	-	-	-	-	-	412
156	General & Intangible Plant Total		3,649	487	1,128	121	229	0	49	0	79	57	0	0	1,500
157	General & Intangible Plant Allocators		1.00000	0.13340	0.30908	0.03326	0.06269	0.00000	0.01331	0.00000	0.02173	0.01559	0.00000	0.00000	0.41094
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		13	-	13	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		13	0	13	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		30,741	18,546	1,141	2,487	2,959	0	881	0	1,826	1,379	0	0	1,521
172	Total Accum Deprec Allocators		1.00000	0.60330	0.03713	0.08092	0.09627	0.00000	0.02867	0.00000	0.05941	0.04484	0.00000	0.00000	0.04947
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		44,687	44,687	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(17,979)	(17,979)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		26,707	26,707	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		16,747	685	0	16,062	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,445)	(79)	0	(2,366)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		14,302	606	0	13,696	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04238	0.00000	0.95762	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		28,542	0	0	0	15,872	0	3,370	0	5,502	3,798	0	0	0
187	Distribution Reserve		(6,632)	0	0	0	(2,731)	0	(833)	0	(1,747)	(1,322)	0	0	0
188	Distribution Net Plant		21,910	0	0	0	13,142	0	2,538	0	3,755	2,476	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59980	0.00000	0.11582	0.00000	0.17136	0.11301	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		7,144	929	2,151	232	436	0	93	0	151	109	0	0	3,044
192	General & Intangible Reserve		(3,649)	(487)	(1,128)	(121)	(229)	0	(49)	0	(79)	(57)	0	0	(1,500)
193	General & Intangible Net Plant		3,495	442	1,023	110	208	0	44	0	72	52	0	0	1,544
194	General & Intangible Net Plant Allocators		1.00000	0.12639	0.29284	0.03151	0.05939	0.00000	0.01261	0.00000	0.02059	0.01477	0.00000	0.00000	0.44190
195															
196	Energy Storage Gross Plant		573	0	573	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(13)	0	(13)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		560	0	560	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(35)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(35)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
207	Total Reserve		(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	0	(881)	0	(1,826)	(1,379)	0	0	(1,521)
208	Total Net Plant in Service		66,938	27,755	1,583	13,806	13,349	0	2,582	0	3,827	2,528	0	0	1,509
209	Total Net Plant Allocators		1.00000	0.41464	0.02365	0.20625	0.19943	0.00000	0.03857	0.00000	0.05717	0.03776	0.00000	0.00000	0.02254
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		757	757	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		963	963	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		636	-	-	636	-	-	-	-	-	-	-	-	-
218	Distribution Primary		481	-	-	-	481	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		45	-	-	-	-	-	45	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		31	-	-	-	-	-	-	-	31	-	-	-	-
223	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		62	9	22	2	4	-	1	-	2	1	-	-	21
227	Retail 100%, Class = Net Plant		(42)	(18)	(1)	(9)	(8)	-	(2)	-	(2)	(2)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,139	1,896	21	630	477	0	45	0	30	21	0	0	20
230	Total Construction Work in Progress Allocator		1.00000	0.60409	0.00657	0.20054	0.15195	0.00000	0.01422	0.00000	0.00966	0.00663	0.00000	0.00000	0.00634
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		372	372	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		55	-	-	55	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		454	379	6	56	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.83437	0.01213	0.12233	0.01750	0.00000	0.00052	0.00000	0.00085	0.00061	0.00000	0.00000	0.01170
241															
242															
243	**Working Capital**														
244	Production Base Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		561	-	561	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		483	-	483	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,688)	(232)	(535)	(68)	(118)	-	(24)	-	(58)	(50)	-	-	(604)
255	Retail 100%, Class = # Bills		1,040	-	-	-	-	-	-	-	-	-	-	-	1,040
256	Retail 100%, Class = Prod		(764)	(764)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,393	578	33	287	278	-	54	-	80	53	-	-	31
258	Retail 100%, Class = T&D		(253)	(4)	-	(90)	(89)	-	(19)	-	(31)	(21)	-	-	-
259	Retail 100%, Class = Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(33)	(33)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,263	599	35	211	211	-	45	-	73	51	-	-	39
264	Gross Trans Plant		(39)	(2)	-	(37)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,260	426	578	303	282	0	56	0	64	44	0	0	506
266	Total Working Capital Allocator		1.00000	0.18838	0.25565	0.13419	0.12480	0.00000	0.02482	0.00000	0.02854	0.01952	0.00000	0.00000	0.22411
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
271	Accumulated Depreciation		(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	0	(881)	0	(1,826)	(1,379)	0	0	(1,521)
272	Net Electric Plant in Service		66,938	27,755	1,583	13,806	13,349	0	2,582	0	3,827	2,528	0	0	1,509
273	Construction Work in Progress		3,139	1,896	21	630	477	0	45	0	30	21	0	0	20
274	Plant Held for Future Use		454	379	6	56	8	0	0	0	0	0	0	0	5
275	Working Capital		2,260	426	578	303	282	0	56	0	64	44	0	0	506
276	Total Rate Base		72,791	30,456	2,187	14,794	14,116	0	2,683	0	3,922	2,593	0	0	2,041
277	Total Rate Base Allocator		1.00000	0.41840	0.03004	0.20324	0.19393	0.00000	0.03685	0.00000	0.05388	0.03562	0.00000	0.00000	0.02803
278															
279															
280	**Class Revenue**														
281	Present Revenue		8,848	3,968	59	1,328	1,763	-	729	-	217	229	1	-	555
282	Production Solar Demand		424	424	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		9,273	4,392	59	1,328	1,763	-	729	-	217	229	1	-	555
286	Wholesale 100%														
287	Total Class Revenue		9,273	4,392	59	1,328	1,763	0	729	0	217	229	1	0	555
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.47366	0.00639	0.14316	0.19012	0.00000	0.07858	0.00000	0.02336	0.02472	0.00013	0.00000	0.05987
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		13,230	5,070	1,347	1,745	1,874	-	375	-	618	637	-	-	1,565
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		13,230	5,070	1,347	1,745	1,874	-	375	-	618	637	-	-	1,565

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.38320	0.10178	0.13190	0.14166	0.00000	0.02832	0.00000	0.04674	0.04813	0.00000	0.00000	0.11828
295															
296															
297	**Revenue Credits**														
298	Transmission		35	-	-	35	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		9	-	-	-	-	-	9	-	-	-	-	-	-
301	Distribution Service		239	-	-	-	-	-	-	-	239	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		288	1	0	36	1	0	10	0	239	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00255	0.00018	0.12417	0.00340	0.00000	0.03321	0.00000	0.82929	0.00022	0.00000	0.00000	0.00699
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		144	144	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		247	247	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		527	-	527	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		654	0	654	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		901	247	654	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27398	0.72602	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		77	-	-	77	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		79	2	0	77	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02150	0.00000	0.97850	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		138	-	-	-	138	-	-	-	-	-	-	-	-
343	Distribution Secondary		27	-	-	-	-	-	27	-	-	-	-	-	-
344	Distribution Service		79	-	-	-	-	-	-	-	79	-	-	-	-
345	Distribution Metering		71	-	-	-	-	-	-	-	-	71	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		316	0	0	0	138	0	27	0	79	71	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43862	0.00000	0.08440	0.00000	0.25063	0.22634	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		614	-	-	-	-	-	-	-	-	-	-	-	614
356	Customer Accounting O&M		615	0	0	0	0	0	0	0	0	2	0	0	614
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00273	0.00000	0.00000	0.99727
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		25	-	-	-	-	-	-	-	-	-	-	-	25
361	Customer Serv & Info. O&M		25	0	0	0	0	0	0	0	0	0	0	0	25
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		121	-	-	-	-	-	-	-	-	-	-	-	121
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		997	150	347	37	70	-	15	-	24	18	-	-	335
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		77	36	2	13	13	-	3	-	4	3	-	-	2
373	Retail 100%, Class = # Bills		36	-	-	-	-	-	-	-	-	-	-	-	36
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		1,109	186	349	50	83	0	18	0	29	21	0	0	373
379	Admin & General O&M Allocators		1.00000	0.16796	0.31494	0.04525	0.07506	0.00000	0.01594	0.00000	0.02602	0.01856	0.00000	0.00000	0.33628
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		3,165	435	1,003	127	222	0	44	0	108	94	0	0	1,132
387	Total O&M Allocators		1.00000	0.13737	0.31701	0.04019	0.07002	0.00000	0.01400	0.00000	0.03410	0.02960	0.00000	0.00000	0.35772
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		3,165	435	1,003	127	222	-	44	-	108	94	-	-	1,132
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,274	1,274	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		218	218	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		492	492	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		2,094	2,094	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		405	-	-	405	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		422	13	0	409	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03190	0.00000	0.96810	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,516	2,108	0	409	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83766	0.00000	0.16234	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		483	-	-	-	483	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		107	-	-	-	-	-	107	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		182	-	-	-	-	-	-	-	182	-	-	-	-
423	Distribution Metering		253	-	-	-	-	-	-	-	-	253	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		1,025	0	0	0	483	0	107	0	182	253	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47128	0.00000	0.10438	0.00000	0.17786	0.24648	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,447	13	0	409	483	0	107	0	182	253	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00930	0.00000	0.28222	0.33389	0.00000	0.07395	0.00000	0.12601	0.17463	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,542	2,108	0	409	483	0	107	0	182	253	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59513	0.00000	0.11533	0.13645	0.00000	0.03022	0.00000	0.05149	0.07136	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		310	47	108	12	22	-	5	-	8	5	-	-	104
438	Retail 100%, Class = # Bills		96	-	-	-	-	-	-	-	-	-	-	-	96
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		406	47	108	12	22	0	5	0	8	5	0	0	200
441	General & Intangible Plant Allocators		1.00000	0.11471	0.26578	0.02860	0.05391	0.00000	0.01145	0.00000	0.01868	0.01340	0.00000	0.00000	0.49346
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		37	-	37	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		37	0	37	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		64	27	2	13	13	-	2	-	4	2	-	-	1
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		73	-	-	-	-	-	-	-	-	73	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		200	43	2	13	13	0	2	0	4	75	0	0	47
459															
460	Total Depreciation Expense		4,184	2,198	146	433	518	0	114	0	194	334	0	0	248
461	Total Depreciation Expense Allocators		1.00000	0.52524	0.03492	0.10358	0.12380	0.00000	0.02729	0.00000	0.04628	0.07972	0.00000	0.00000	0.05917
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		77	12	27	3	5	-	1	-	2	1	-	-	26
466	Net Total Plant		664	275	16	137	132	-	26	-	38	25	-	-	15
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		741	287	43	140	138	0	27	0	40	26	0	0	41

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.38716	0.05741	0.18870	0.18604	0.00000	0.03612	0.00000	0.05377	0.03566	0.00000	0.00000	0.05515
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	9,561	4,393	59	1,363	1,764	0	738	0	455	229	1	0	557
476	Total Oper. Exp. Before Tax	Line 20	8,087	2,918	1,192	700	877	0	185	0	341	454	0	0	1,421
477	Net Oper. Income (NOI) before Tax		1,474	1,475	(1,133)	664	887	0	553	0	114	(224)	1	0	(863)
478	Interest Expense	Line 8 x WACC	1,371	574	41	279	266	-	51	-	74	49	-	-	38
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	103	901	(1,174)	385	621	-	503	-	40	(273)	1	-	(902)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	103	901	(1,174)	385	621	0	503	0	40	(273)	1	0	(902)
483	Fed & St Permanent Differences	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
485	State Taxable Income	Ln 482:484	(2,251)	(214)	(1,239)	(8)	228	0	419	0	(96)	(367)	1	0	(975)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(124)	(12)	(68)	(0)	13	-	23	-	(5)	(20)	0	-	(54)
488	State Income Tax (Def.)	Ln 484 x Ln 486	133	63	4	22	22	-	5	-	8	5	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	9	51	(64)	22	35	-	28	-	2	(15)	0	-	(49)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	103	901	(1,174)	385	621	-	503	-	40	(273)	1	-	(902)
494	Fed & St Permanent Differences	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
496	State Income Tax Exp. (Cur.)	Line 487	124	12	68	0	(13)	-	(23)	-	5	20	(0)	-	54
497	Fed. Taxable Income	Ln 493:496	(2,127)	(203)	(1,171)	(7)	216	-	396	-	(91)	(347)	1	-	(921)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(447)	(43)	(246)	(2)	45	-	83	-	(19)	(73)	0	-	(193)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(447)	(43)	(246)	(2)	45	-	83	-	(19)	(73)	0	-	(193)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	509	241	14	85	85	-	18	-	29	20	-	-	16
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(28)	(13)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	(468)	(107)	(250)	31	71	-	85	-	(21)	(76)	0	-	(202)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(571)	(54)	(314)	(2)	58	-	106	-	(24)	(93)	0	-	(247)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	614	291	17	102	103	-	22	-	36	25	-	-	19
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(459)	(55)	(315)	52	106	-	113	-	(18)	(91)	0	-	(251)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	42.04%	26.25%	25.30%	26.09%	25.81%	0.00%	25.47%	0.00%	27.81%	25.09%	25.35%	0.00%	25.29%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
524	Interest Expense	Line 8 x WACC	(1,371)	(574)	(41)	(279)	(266)	-	(51)	-	(74)	(49)	-	-	(38)
525	Permanent Diff Fed & State	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
529	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
532	Deferred Tax Federal	Ln 531 x Ln 498	509	241	14	85	85	-	18	-	29	20	-	-	16
533	Base for FIT Computation	Ln 523:532	1,425	412	44	411	369	-	59	-	67	38	-	-	25
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	379	109	12	109	98	-	16	-	18	10	-	-	7
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
539	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	(124)	(183)	(6)	61	44	-	1	-	(12)	(12)	-	-	(17)
541	Total FIT - Deferred	Line 532	509	241	14	85	85	-	18	-	29	20	-	-	16
542	Total FIT - Current & Deferred	Ln 540:541	385	59	8	146	129	-	19	-	17	8	-	-	(1)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
546	Interest Expense	Line 27 x WACC	(1,371)	(574)	(41)	(279)	(266)	-	(51)	-	(74)	(49)	-	-	(38)
547	Permanent Diff Fed & State	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
549	State Deferred Tax	Ln 548 x Ln 486	133	63	4	22	22	-	5	-	8	5	-	-	4
550	Net FIT Allowable	Line 542	385	59	8	146	129	-	19	-	17	8	-	-	(1)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,936	584	59	542	489	-	79	-	92	54	-	-	36
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	113	34	3	32	28	-	5	-	5	3	-	-	2
555	Total SIT - Deferred	Line 549	133	63	4	22	22	-	5	-	8	5	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	246	97	7	54	51	-	9	-	13	8	-	-	6
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	631	156	15	200	179	-	28	-	31	17	-	-	5
561	Total Income Tax Allocator		1.00000	0.24705	0.02410	0.31655	0.28408	0.00000	0.04429	0.00000	0.04841	0.02684	0.00000	0.00000	0.00868
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		93	93	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		214	-	214	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		408	122	286	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		104	-	-	-	58	-	12	-	20	14	-	-	-
576	Subtotal Prod, Trans and Dist		545	123	286	31	58	0	12	0	20	14	0	0	0
577	Customer Accounts		200	-	-	-	-	-	-	-	-	1	-	-	199
578	Customer Service & Info.		36	-	-	-	-	-	-	-	-	-	-	-	36
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		821	123	286	31	58	-	12	-	20	14	-	-	276
581	Admin & General		368	55	128	14	26	-	6	-	9	6	-	-	124
582	Total		1,189	179	414	45	84	-	18	-	29	21	-	-	400
583	Total Labor Allocator		1.00000	0.15035	0.34836	0.03749	0.07065	0.00000	0.01500	0.00000	0.02449	0.01757	0.00000	0.00000	0.33608

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	7,008,112	3,486,926	172,947	1,325,784	1,574,606	-	380,805	-	18,495	38,556	-	-	9,992
3	Accum. Depreciation & Amort.	Line 171	(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	-	(96,907)	-	(5,975)	(13,607)	-	-	(5,016)
4	Net Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	-	283,898	-	12,520	24,949	-	-	4,977
5	Construction Work in Progress	Line 229	246,695	142,823	1,310	51,229	46,056	-	4,908	-	99	205	-	-	66
6	Plant Held for Future Use	Line 239	34,211	28,528	349	4,519	767	-	26	-	1	3	-	-	18
7	Working Capital	Line 265	129,110	32,057	36,670	24,672	27,226	-	6,167	-	211	435	-	-	1,670
8	Total Rate Base		5,339,351	2,293,647	138,819	1,203,803	1,362,928	-	294,999	-	12,831	25,593	-	-	6,730
9															
10	Revenue														
11	Class Revenue	Line 287	664,327	330,780	(11,017)	94,875	125,988	-	52,072	-	15,482	16,383	89	-	39,675
12	Revenue Credits	Line 307	4,903	55	3	2,910	94	-	1,052	-	781	1	-	-	7
13	Total Revenue		669,230	330,835	(11,014)	97,784	126,083	-	53,123	-	16,263	16,384	89	-	39,681
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	138,080	32,747	63,698	10,351	21,400	-	4,872	-	353	925	-	-	3,735
17	Depreciation	Line 460	277,366	165,511	9,274	35,267	50,016	-	12,555	-	634	3,293	-	-	817
18	Tax Other Than Income Tax	Line 470	52,451	21,600	2,700	11,375	13,307	-	2,942	-	130	261	-	-	135
19	Gain/Loss on Disposition	Line 471	(235)	(100)	(5)	(54)	(61)	-	(14)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		467,662	219,759	75,667	56,939	84,661	-	20,356	-	1,117	4,477	-	-	4,686
21	Income Tax Expense	Line 517	(7,480)	(4,156)	(23,734)	929	(988)	-	5,316	-	3,684	2,684	23	-	8,763
22	Total Operating Expense		460,181	215,603	51,933	57,868	83,673	-	25,673	-	4,800	7,161	23	-	13,448
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	209,049	115,233	(62,947)	39,916	42,410	-	27,451	-	11,463	9,223	67	-	26,233
26	Net Operating Income Required	Ln 8 x Ln 34	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(168,192)	(46,820)	(72,755)	(45,136)	(53,885)	-	6,608	-	10,556	7,415	67	-	25,758
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(226,056)	(62,928)	(97,785)	(60,664)	(72,423)	-	8,882	-	14,188	9,965	89	-	34,619
30															
31	Total Class Cost of Service	Ln 26+22-12	832,519	377,600	61,738	140,011	179,873	-	45,463	-	4,925	8,969	23	-	13,917
32															
33	Rate of Return Earned	Ln 25 / Ln 8	3.92%	5.02%	-45.34%	3.32%	3.11%	0.00%	9.31%	0.00%	89.34%	36.04%	0.00%	0.00%	389.78%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	664,327	330,780	(11,017)	94,875	125,988		52,072		15,482	16,383	89		39,675
37		Ln 29	226,056	62,928	97,785	60,664	72,423		(8,882)		(14,188)	(9,965)	(89)		(34,619)
38		Ln 37 / Ln 36	34.03%	19.02%	-887.57%	63.94%	57.48%		-17.06%		-91.64%	-60.83%	-100.34%		-87.26%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		2,023,293	2,023,293	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		175,228	175,228	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		184,739	184,739	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		982,115	982,115	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		3,365,375	3,365,375	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		23,896	23,896	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,406	1,406	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,482	12,482	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,841	13,841	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,294,749	-	-	1,294,749	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,198	-	-	12,198	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		1,358,571	51,625	0	1,306,946	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03800	0.00000	0.96200	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		4,723,946	3,417,000	0	1,306,946	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.72334	0.00000	0.27666	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,532,479	-	-	-	1,532,479	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		370,617	-	-	-	-	-	370,617	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		18,001	-	-	-	-	-	-	-	18,001	-	-	-	-
71	Distribution Metering		37,485	-	-	-	-	-	-	-	-	37,485	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,958,581	0	0	0	1,532,479	0	370,617	0	18,001	37,485	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78244	0.00000	0.18923	0.00000	0.00919	0.01914	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,317,152	51,625	0	1,306,946	1,532,479	0	370,617	0	18,001	37,485	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01556	0.00000	0.39400	0.46199	0.00000	0.11173	0.00000	0.00543	0.01130	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,682,527	3,417,000	0	1,306,946	1,532,479	0	370,617	0	18,001	37,485	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51133	0.00000	0.19558	0.22933	0.00000	0.05546	0.00000	0.00269	0.00561	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		286,054	69,926	136,563	18,838	42,127	-	10,188	-	495	1,071	-	-	6,845
86	Retail 100%, Class = # Bills		3,194	-	-	-	-	-	-	-	-	-	-	-	3,194
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		289,248	69,926	136,563	18,838	42,127	0	10,188	0	495	1,071	0	0	10,040
89	General & Intangible Plant Allocators		1.00000	0.24175	0.47213	0.06513	0.14564	0.00000	0.03522	0.00000	0.00171	0.00370	0.00000	0.00000	0.03471
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		36,384	-	36,384	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		36,384	0	36,384	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(47)	-	-	-	-	-	-	-	-	-	-	-	(47)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(47)	0	0	0	0	0	0	0	0	0	0	0	(47)
104															
105	Total Gross Electric Plant in Service		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
106	Total Gross Electric Plant Allocators		1.00000	0.49756	0.02468	0.18918	0.22468	0.00000	0.05434	0.00000	0.00264	0.00550	0.00000	0.00000	0.00143
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		947,194	947,194	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		134,397	134,397	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		137,373	137,373	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		135,077	135,077	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,354,042	1,354,042	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		4,093	4,093	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		590	590	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		741	741	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		559	559	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		191,061	-	-	191,061	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,464	-	-	1,464	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		198,508	5,983	0	192,525	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03014	0.00000	0.96986	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,552,549	1,360,025	0	192,525	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87599	0.00000	0.12401	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		263,639	-	-	-	263,639	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		91,565	-	-	-	-	-	91,565	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,716	-	-	-	-	-	-	-	5,716	-	-	-	-
139	Distribution Metering		13,045	-	-	-	-	-	-	-	-	13,045	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		373,965	0	0	0	263,639	0	91,565	0	5,716	13,045	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.70498	0.00000	0.24485	0.00000	0.01528	0.03488	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		572,473	5,983	0	192,525	263,639	0	91,565	0	5,716	13,045	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01045	0.00000	0.33630	0.46053	0.00000	0.15995	0.00000	0.00998	0.02279	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,926,515	1,360,025	0	192,525	263,639	0	91,565	0	5,716	13,045	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70595	0.00000	0.09993	0.13685	0.00000	0.04753	0.00000	0.00297	0.00677	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		149,980	36,663	71,601	9,877	22,088	-	5,342	-	259	562	-	-	3,589
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,357	-	-	-	-	-	-	-	-	-	-	-	1,357
156	General & Intangible Plant Total		151,337	36,663	71,601	9,877	22,088	0	5,342	0	259	562	0	0	4,946
157	General & Intangible Plant Allocators		1.00000	0.24226	0.47312	0.06526	0.14595	0.00000	0.03530	0.00000	0.00171	0.00371	0.00000	0.00000	0.03268
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		856	-	856	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		856	0	856	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		69	-	-	-	-	-	-	-	-	-	-	-	69
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		69	0	0	0	0	0	0	0	0	0	0	0	69
170															
171	Total Accumulated Depreciation		2,078,777	1,396,687	72,457	202,401	285,727	0	96,907	0	5,975	13,607	0	0	5,016
172	Total Accum Deprec Allocators		1.00000	0.67188	0.03486	0.09737	0.13745	0.00000	0.04662	0.00000	0.00287	0.00655	0.00000	0.00000	0.00241
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		3,365,375	3,365,375	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,354,042)	(1,354,042)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		2,011,333	2,011,333	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,358,571	51,625	0	1,306,946	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(198,508)	(5,983)	0	(192,525)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,160,064	45,642	0	1,114,422	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03934	0.00000	0.96066	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,958,581	0	0	0	1,532,479	0	370,617	0	18,001	37,485	0	0	0
187	Distribution Reserve		(373,965)	0	0	0	(263,639)	0	(91,565)	0	(5,716)	(13,045)	0	0	0
188	Distribution Net Plant		1,584,615	0	0	0	1,268,840	0	279,052	0	12,285	24,440	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80072	0.00000	0.17610	0.00000	0.00775	0.01542	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		289,248	69,926	136,563	18,838	42,127	0	10,188	0	495	1,071	0	0	10,040
192	General & Intangible Reserve		(151,337)	(36,663)	(71,601)	(9,877)	(22,088)	0	(5,342)	0	(259)	(562)	0	0	(4,946)
193	General & Intangible Net Plant		137,911	33,263	64,962	8,961	20,040	0	4,846	0	235	509	0	0	5,093
194	General & Intangible Net Plant Allocators		1.00000	0.24119	0.47105	0.06498	0.14531	0.00000	0.03514	0.00000	0.00171	0.00369	0.00000	0.00000	0.03693
195															
196	Energy Storage Gross Plant		36,384	0	36,384	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(856)	0	(856)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		35,527	0	35,527	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(47)	0	0	0	0	0	0	0	0	0	0	0	(47)
202	Other Reserve		(69)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(69)
203	Other Net Plant		(117)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(117)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
207	Total Reserve		(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	0	(96,907)	0	(5,975)	(13,607)	0	0	(5,016)
208	Total Net Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	0	283,898	0	12,520	24,949	0	0	4,977
209	Total Net Plant Allocators		1.00000	0.42404	0.02039	0.22790	0.26147	0.00000	0.05759	0.00000	0.00254	0.00506	0.00000	0.00000	0.00101
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		56,999	56,999	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		9,665	9,665	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,261	4,261	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		72,520	72,520	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		51,752	-	-	51,752	-	-	-	-	-	-	-	-	-
218	Distribution Primary		46,449	-	-	-	46,449	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		4,985	-	-	-	-	-	4,985	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		102	-	-	-	-	-	-	-	102	-	-	-	-
223	Distribution Metering		210	-	-	-	-	-	-	-	-	210	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		2,877	703	1,374	189	424	-	102	-	5	11	-	-	69
227	Retail 100%, Class = Net Plant		(3,125)	(1,325)	(64)	(712)	(817)	-	(180)	-	(8)	(16)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		246,695	142,823	1,310	51,229	46,056	0	4,908	0	99	205	0	0	66
230	Total Construction Work in Progress Allocator		1.00000	0.57894	0.00531	0.20766	0.18669	0.00000	0.01989	0.00000	0.00040	0.00083	0.00000	0.00000	0.00027
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		28,023	28,023	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		326	326	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,471	-	-	4,471	-	-	-	-	-	-	-	-	-
237	Distribution Primary		659	-	-	-	659	-	-	-	-	-	-	-	-
238	Labor		732	179	349	48	108	-	26	-	1	3	-	-	18
239	Plant Held for Future Use Total		34,211	28,528	349	4,519	767	0	26	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.83388	0.01021	0.13210	0.02242	0.00000	0.00076	0.00000	0.00004	0.00008	0.00000	0.00000	0.00051
241															
242															
243	**Working Capital**														
244	Production Base Demand		18,597	18,597	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,193	1,193	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		1,304	1,304	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		35,633	-	35,633	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		30,673	-	30,673	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		279	279	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(73,624)	(17,461)	(33,964)	(5,519)	(11,410)	-	(2,598)	-	(188)	(493)	-	-	(1,991)
255	Retail 100%, Class = # Bills		3,429	-	-	-	-	-	-	-	-	-	-	-	3,429
256	Retail 100%, Class = Prod		(57,527)	(57,527)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		102,588	43,501	2,091	23,379	26,824	-	5,908	-	261	519	-	-	104
258	Retail 100%, Class = T&D		(18,514)	(288)	-	(7,294)	(8,553)	-	(2,069)	-	(100)	(209)	-	-	-
259	Retail 100%, Class = Metering		120	-	-	-	-	-	-	-	-	120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,520)	(2,520)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		90,642	45,099	2,237	17,148	20,366	-	4,925	-	239	499	-	-	129
264	Gross Trans Plant		(3,161)	(120)	-	(3,041)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		129,110	32,057	36,670	24,672	27,226	0	6,167	0	211	435	0	0	1,670
266	Total Working Capital Allocator		1.00000	0.24829	0.28403	0.19110	0.21088	0.00000	0.04777	0.00000	0.00163	0.00337	0.00000	0.00000	0.01294
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
271	Accumulated Depreciation		(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	0	(96,907)	0	(5,975)	(13,607)	0	0	(5,016)
272	Net Electric Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	0	283,898	0	12,520	24,949	0	0	4,977
273	Construction Work in Progress		246,695	142,823	1,310	51,229	46,056	0	4,908	0	99	205	0	0	66
274	Plant Held for Future Use		34,211	28,528	349	4,519	767	0	26	0	1	3	0	0	18
275	Working Capital		129,110	32,057	36,670	24,672	27,226	0	6,167	0	211	435	0	0	1,670
276	Total Rate Base		5,339,351	2,293,647	138,819	1,203,803	1,362,928	0	294,999	0	12,831	25,593	0	0	6,730
277	Total Rate Base Allocator		1.00000	0.42957	0.02600	0.22546	0.25526	0.00000	0.05525	0.00000	0.00240	0.00479	0.00000	0.00000	0.00126
278															
279															
280	**Class Revenue**														
281	Present Revenue		632,365	298,818	(11,017)	94,875	125,988	-	52,072	-	15,482	16,383	89	-	39,675
282	Production Solar Demand		31,962	31,962	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		664,327	330,780	(11,017)	94,875	125,988	-	52,072	-	15,482	16,383	89	-	39,675
286	Wholesale 100%														
287	Total Class Revenue		664,327	330,780	(11,017)	94,875	125,988	0	52,072	0	15,482	16,383	89	0	39,675
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.49792	(0.01658)	0.14281	0.18965	0.00000	0.07838	0.00000	0.02330	0.02466	0.00013	0.00000	0.05972
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		844,903	381,812	85,475	141,991	180,956	-	41,199	-	2,023	6,285	-	-	5,161
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		844,903	381,812	85,475	141,991	180,956	-	41,199	-	2,023	6,285	-	-	5,161

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.45190	0.10117	0.16806	0.21417	0.00000	0.04876	0.00000	0.00239	0.00744	0.00000	0.00000	0.00611
295															
296															
297	**Revenue Credits**														
298	Transmission		2,881	-	-	2,881	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,045	-	-	-	-	-	1,045	-	-	-	-	-	-
301	Distribution Service		781	-	-	-	-	-	-	-	781	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		129	55	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,903	55	3	2,910	94	0	1,052	0	781	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01129	0.00068	0.59343	0.01925	0.00000	0.21450	0.00000	0.15937	0.00013	0.00000	0.00000	0.00135
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		10,871	10,871	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,726	1,726	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		5,117	5,117	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		18,590	18,590	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		33,450	-	33,450	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		2,683	-	2,683	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,718	-	2,718	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,672	-	2,672	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		41,523	0	41,523	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		60,113	18,590	41,523	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30925	0.69075	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		6,237	-	-	6,237	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		30	-	-	30	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,395	127	0	6,267	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01993	0.00000	0.98007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		13,362	-	-	-	13,362	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,928	-	-	-	-	-	2,928	-	-	-	-	-	-
344	Distribution Service		259	-	-	-	-	-	-	-	259	-	-	-	-
345	Distribution Metering		705	-	-	-	-	-	-	-	-	705	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		17,254	0	0	0	13,362	0	2,928	0	259	705	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77442	0.00000	0.16973	0.00000	0.01500	0.04085	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		2,024	-	-	-	-	-	-	-	-	-	-	-	2,024
356	Customer Accounting O&M		2,040	0	0	0	0	0	0	0	0	17	0	0	2,024
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00814	0.00000	0.00000	0.99186
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		83	-	-	-	-	-	-	-	-	-	-	-	83
361	Customer Serv & Info. O&M		83	0	0	0	0	0	0	0	0	0	0	0	83
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		398	-	-	-	-	-	-	-	-	-	-	-	398
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		46,163	11,285	22,038	3,040	6,798	-	1,644	-	80	173	-	-	1,105
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,517	2,745	136	1,044	1,240	-	300	-	15	30	-	-	8
373	Retail 100%, Class = # Bills		118	-	-	-	-	-	-	-	-	-	-	-	118
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		51,798	14,030	22,175	4,084	8,038	0	1,944	0	94	203	0	0	1,230
379	Admin & General O&M Allocators		1.00000	0.27085	0.42810	0.07884	0.15518	0.00000	0.03753	0.00000	0.00182	0.00392	0.00000	0.00000	0.02375
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		138,080	32,747	63,698	10,351	21,400	0	4,872	0	353	925	0	0	3,735
387	Total O&M Allocators		1.00000	0.23716	0.46131	0.07496	0.15498	0.00000	0.03529	0.00000	0.00256	0.00670	0.00000	0.00000	0.02705
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		138,080	32,747	63,698	10,351	21,400	-	4,872	-	353	925	-	-	3,735
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		95,917	95,917	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		16,384	16,384	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,384	8,384	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		37,048	37,048	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		157,733	157,733	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		442	442	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		256	256	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		290	290	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		32,972	-	-	32,972	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		268	-	-	268	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		34,254	1,014	0	33,240	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02959	0.00000	0.97041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		191,986	158,746	0	33,240	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82686	0.00000	0.17314	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		46,662	-	-	-	46,662	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		11,771	-	-	-	-	-	11,771	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		597	-	-	-	-	-	-	-	597	-	-	-	-
423	Distribution Metering		2,495	-	-	-	-	-	-	-	-	2,495	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		61,524	0	0	0	46,662	0	11,771	0	597	2,495	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75843	0.00000	0.19132	0.00000	0.00970	0.04055	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		95,778	1,014	0	33,240	46,662	0	11,771	0	597	2,495	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01058	0.00000	0.34705	0.48719	0.00000	0.12290	0.00000	0.00623	0.02605	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		253,510	158,746	0	33,240	46,662	0	11,771	0	597	2,495	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62619	0.00000	0.13112	0.18406	0.00000	0.04643	0.00000	0.00235	0.00984	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		14,349	3,508	6,850	945	2,113	-	511	-	25	54	-	-	343
438	Retail 100%, Class = # Bills		317	-	-	-	-	-	-	-	-	-	-	-	317
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		14,666	3,508	6,850	945	2,113	0	511	0	25	54	0	0	661
441	General & Intangible Plant Allocators		1.00000	0.23916	0.46707	0.06443	0.14408	0.00000	0.03485	0.00000	0.00169	0.00366	0.00000	0.00000	0.04506
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		2,327	-	2,327	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		2,327	0	2,327	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		151	-	-	-	-	-	-	-	-	-	-	-	151
451	Retail 100%, Class = Net Plant		4,746	2,013	97	1,082	1,241	-	273	-	12	24	-	-	5
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		720	-	-	-	-	-	-	-	-	720	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,244	1,244	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		6,862	3,257	97	1,082	1,241	0	273	0	12	744	0	0	156
459															
460	Total Depreciation Expense		277,366	165,511	9,274	35,267	50,016	0	12,555	0	634	3,293	0	0	817
461	Total Depreciation Expense Allocators		1.00000	0.59673	0.03344	0.12715	0.18032	0.00000	0.04527	0.00000	0.00228	0.01187	0.00000	0.00000	0.00294
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,568	872	1,704	235	526	-	127	-	6	13	-	-	85
466	Net Total Plant		48,883	20,728	997	11,140	12,781	-	2,815	-	124	247	-	-	49
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		52,451	21,600	2,700	11,375	13,307	0	2,942	0	130	261	0	0	135

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.41182	0.05148	0.21687	0.25370	0.00000	0.05610	0.00000	0.00248	0.00497	0.00000	0.00000	0.00257
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	669,230	330,835	(11,014)	97,784	126,083	0	53,123	0	16,263	16,384	89	0	39,681
476	Total Oper. Exp. Before Tax	Line 20	467,662	219,759	75,667	56,939	84,661	0	20,356	0	1,117	4,477	0	0	4,686
477	Net Oper. Income (NOI) before Tax		201,568	111,077	(86,681)	40,845	41,422	0	32,767	0	15,147	11,907	89	0	34,996
478	Interest Expense	Line 8 x WACC	100,551	43,194	2,614	22,670	25,667	-	5,555	-	242	482	-	-	127
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	101,018	67,882	(89,295)	18,175	15,755	-	27,212	-	14,905	11,425	89	-	34,869
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	101,018	67,882	(89,295)	18,175	15,755	0	27,212	0	14,905	11,425	89	0	34,869
483	Fed & St Permanent Differences	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
484	State Temporary Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
485	State Taxable Income	Ln 482:484	(67,866)	(16,146)	(93,463)	(13,774)	(22,190)	0	18,035	0	14,459	10,496	89	0	34,628
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(3,733)	(888)	(5,140)	(758)	(1,220)	-	992	-	795	577	5	-	1,905
488	State Income Tax (Def.)	Ln 484 x Ln 486	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	5,829	3,870	(4,904)	1,051	928	-	1,511	-	821	630	5	-	1,918
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	101,018	67,882	(89,295)	18,175	15,755	-	27,212	-	14,905	11,425	89	-	34,869
494	Fed & St Permanent Differences	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
496	State Income Tax Exp. (Cur.)	Line 487	3,733	888	5,140	758	1,220	-	(992)	-	(795)	(577)	(5)	-	(1,905)
497	Fed. Taxable Income	Ln 493:496	(64,133)	(15,258)	(88,323)	(13,016)	(20,970)	-	17,043	-	13,664	9,919	84	-	32,724
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(13,468)	(3,204)	(18,548)	(2,733)	(4,404)	-	3,579	-	2,869	2,083	18	-	6,872
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(13,468)	(3,204)	(18,548)	(2,733)	(4,404)	-	3,579	-	2,869	2,083	18	-	6,872
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(2,008)	(999)	(50)	(380)	(451)	-	(109)	-	(5)	(11)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	(13,310)	(8,026)	(18,830)	(123)	(1,916)	-	3,805	-	2,863	2,054	18	-	6,844
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(17,201)	(4,092)	(23,688)	(3,491)	(5,624)	-	4,571	-	3,665	2,660	23	-	8,777
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	44,064	21,924	1,087	8,336	9,900	-	2,394	-	116	242	-	-	63
512	Total Direct Adjs.	Ln 489 + Ln 506	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
514	Total Amortization of ITC	Line 504	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
515	Total Amortization of PTC	Line 505	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(7,480)	(4,156)	(23,734)	929	(988)	-	5,316	-	3,684	2,684	23	-	8,763
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.56%	26.25%	25.31%	26.63%	27.10%	0.00%	25.59%	0.00%	25.37%	25.40%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
524	Interest Expense	Line 8 x WACC	(100,551)	(43,194)	(2,614)	(22,670)	(25,667)	-	(5,555)	-	(242)	(482)	-	-	(127)
525	Permanent Diff Fed & State	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
529	Amort of Excess ADIT	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
532	Deferred Tax Federal	Ln 531 x Ln 498	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
533	Base for FIT Computation	Ln 523:532	109,973	31,008	2,793	33,424	35,622	-	6,445	-	218	380	-	-	83
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	29,233	8,243	743	8,885	9,469	-	1,713	-	58	101	-	-	22
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
539	Amort of Excess ADIT	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	(5,110)	(13,746)	(391)	4,969	4,205	-	64	-	(39)	(117)	-	-	(55)
541	Total FIT - Deferred	Line 532	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
542	Total FIT - Current & Deferred	Ln 540:541	31,399	4,420	510	11,875	12,408	-	2,048	-	57	83	-	-	(3)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
546	Interest Expense	Line 27 x WACC	(100,551)	(43,194)	(2,614)	(22,670)	(25,667)	-	(5,555)	-	(242)	(482)	-	-	(127)
547	Permanent Diff Fed & State	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
548	Temporary State Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
549	State Deferred Tax	Ln 548 x Ln 486	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
550	Net FIT Allowable	Line 542	31,399	4,420	510	11,875	12,408	-	2,048	-	57	83	-	-	(3)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	148,769	44,008	3,772	44,118	47,239	-	8,678	-	302	533	-	-	119
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	8,659	2,561	220	2,568	2,749	-	505	-	18	31	-	-	7
555	Total SIT - Deferred	Line 549	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
556	Total SIT - Current & Deferred	Ln 554:555	18,221	7,319	456	4,377	4,898	-	1,025	-	43	84	-	-	21
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	49,620	11,739	965	16,252	17,306	-	3,073	-	100	167	-	-	18
561	Total Income Tax Allocator		1.00000	0.23658	0.01946	0.32753	0.34877	0.00000	0.06192	0.00000	0.00201	0.00337	0.00000	0.00000	0.00036
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		6,987	6,987	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,219	1,219	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,572	-	13,572	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,680	-	1,680	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		715	-	715	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,189	-	2,189	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,375	9,219	18,156	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,582	78	-	2,505	-	-	-	-	-	-	-	-	-
575	Distribution		7,158	-	-	-	5,601	-	1,355	-	66	137	-	-	-
576	Subtotal Prod, Trans and Dist		37,116	9,297	18,156	2,505	5,601	0	1,355	0	66	137	0	0	0
577	Customer Accounts		662	-	-	-	-	-	-	-	-	5	-	-	656
578	Customer Service & Info.		120	-	-	-	-	-	-	-	-	-	-	-	120
579	Sales		134	-	-	-	-	-	-	-	-	-	-	-	134
580	Subtotal before Admin & Gen		38,031	9,297	18,156	2,505	5,601	-	1,355	-	66	142	-	-	910
581	Admin & General		17,042	4,166	8,136	1,122	2,510	-	607	-	29	64	-	-	408
582	Total		55,074	13,463	26,293	3,627	8,111	-	1,962	-	95	206	-	-	1,318
583	Total Labor Allocator		1.00000	0.24445	0.47740	0.06585	0.14727	0.00000	0.03562	0.00000	0.00173	0.00374	0.00000	0.00000	0.02393

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	83,932	41,757	2,676	14,021	25,340	-	-	-	0	136	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	-	-	-	(0)	(48)	-	-	(1)
4	Net Plant in Service		59,298	25,031	1,555	11,881	20,742	-	-	-	0	88	-	-	1
5	Construction Work in Progress	Line 229	3,014	1,710	20	542	741	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	407	342	5	48	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,652	384	567	261	438	-	-	-	0	2	-	-	0
8	Total Rate Base		64,371	27,467	2,148	12,731	21,934	-	-	-	0	91	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	8,308	3,961	29	1,189	1,579	-	653	-	194	205	1	-	497
12	Revenue Credits	Line 307	33	1	0	31	2	-	-	-	0	0	-	-	0
13	Total Revenue		8,341	3,962	29	1,220	1,580	-	653	-	194	205	1	-	497
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,835	392	985	109	344	-	-	-	0	3	-	-	1
17	Depreciation	Line 460	3,315	1,982	143	373	805	-	-	-	0	12	-	-	0
18	Tax Other Than Income Tax	Line 470	636	259	42	120	214	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition	Line 471	(3)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,783	2,632	1,171	602	1,362	-	-	-	0	16	-	-	1
21	Income Tax Expense	Line 517	(52)	(50)	(317)	57	(130)	-	165	-	49	47	0	-	126
22	Total Operating Expense		5,732	2,582	854	659	1,233	-	165	-	49	63	0	-	126
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,609	1,380	(825)	561	348	-	487	-	145	143	1	-	371
26	Net Operating Income Required	Ln 8 x Ln 34	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,939)	(561)	(977)	(339)	(1,202)	-	487	-	145	136	1	-	371
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(2,606)	(754)	(1,313)	(455)	(1,616)	-	655	-	195	183	1	-	498
30															
31	Total Class Cost of Service	Ln 26+22-12	10,247	4,522	1,006	1,528	2,781	-	165	-	49	69	0	-	127
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.05%	5.02%	-38.43%	4.40%	1.58%	0.00%	0.00%	0.00%	98430.26%	157.46%	0.00%	0.00%	39632.13%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	8,308	3,961	29	1,189	1,579		653		194	205	1		497
37		Ln 29	2,606	754	1,313	455	1,616		(655)		(195)	(183)	(1)		(498)
38		Ln 37 / Ln 36	31.36%	19.02%	4604.14%	38.29%	102.32%		-100.34%		-100.33%	-89.18%	-100.34%		-100.19%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,229	24,229	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,098	2,098	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,212	2,212	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		11,761	11,761	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		40,301	40,301	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		286	286	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		149	149	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		13,693	-	-	13,693	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		129	-	-	129	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		14,440	618	0	13,822	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04281	0.00000	0.95719	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		54,741	40,919	0	13,822	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.74750	0.00000	0.25250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		24,662	-	-	-	24,662	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		133	-	-	-	-	-	-	-	-	133	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		24,795	0	0	0	24,662	0	0	0	0	133	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99464	0.00000	0.00000	0.00000	0.00001	0.00535	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		39,235	618	0	13,822	24,662	0	0	0	0	133	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01576	0.00000	0.35228	0.62857	0.00000	0.00000	0.00000	0.00001	0.00338	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		79,536	40,919	0	13,822	24,662	0	0	0	0	133	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51447	0.00000	0.17378	0.31008	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,832	837	2,113	199	678	-	-	-	0	4	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,832	837	2,113	199	678	0	0	0	0	4	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21850	0.55126	0.05198	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00036
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		563	-	563	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		563	0	563	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.49751	0.03188	0.16705	0.30192	0.00000	0.00000	0.00000	0.00000	0.00163	0.00000	0.00000	0.00002
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		11,343	11,343	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,609	1,609	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,645	1,645	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,618	1,618	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		16,215	16,215	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,021	-	-	2,021	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		15	-	-	15	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,108	72	0	2,036	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03399	0.00000	0.96601	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		18,323	16,287	0	2,036	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88888	0.00000	0.11112	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		4,243	-	-	-	4,243	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		46	-	-	-	-	-	-	-	-	46	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		4,289	0	0	0	4,243	0	0	0	0	46	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98922	0.00000	0.00000	0.00000	0.00002	0.01077	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		6,397	72	0	2,036	4,243	0	0	0	0	46	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01120	0.00000	0.31830	0.66327	0.00000	0.00000	0.00000	0.00001	0.00722	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,612	16,287	0	2,036	4,243	0	0	0	0	46	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72027	0.00000	0.09005	0.18764	0.00000	0.00000	0.00000	0.00000	0.00204	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,009	439	1,108	104	355	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		2,009	439	1,108	104	355	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21850	0.55128	0.05199	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00034
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		13	-	13	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		13	0	13	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		24,634	16,726	1,121	2,141	4,598	0	0	0	0	48	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.67896	0.04550	0.08689	0.18666	0.00000	0.00000	0.00000	0.00000	0.00196	0.00000	0.00000	0.00003
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		40,301	40,301	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(16,215)	(16,215)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		24,086	24,086	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		14,440	618	0	13,822	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,108)	(72)	0	(2,036)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,332	547	0	11,786	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04432	0.00000	0.95568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		24,795	0	0	0	24,662	0	0	0	0	133	0	0	0
187	Distribution Reserve		(4,289)	0	0	0	(4,243)	0	0	0	(0)	(46)	0	0	0
188	Distribution Net Plant		20,506	0	0	0	20,420	0	0	0	0	87	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99577	0.00000	0.00000	0.00000	0.00001	0.00422	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,832	837	2,113	199	678	0	0	0	0	4	0	0	1
192	General & Intangible Reserve		(2,009)	(439)	(1,108)	(104)	(355)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,823	398	1,005	95	322	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21849	0.55125	0.05198	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00039
195															
196	Energy Storage Gross Plant		563	0	563	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(13)	0	(13)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		550	0	550	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00247	0.00623	0.00059	0.00200	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98870
205															
206	Total Gross Plant		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
207	Total Reserve		(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	0	0	0	(0)	(48)	0	0	(1)
208	Total Net Plant in Service		59,298	25,031	1,555	11,881	20,742	0	0	0	0	88	0	0	1
209	Total Net Plant Allocators		1.00000	0.42213	0.02622	0.20036	0.34980	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		683	683	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		868	868	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		547	-	-	547	-	-	-	-	-	-	-	-	-
218	Distribution Primary		748	-	-	-	748	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		39	8	21	2	7	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(38)	(16)	(1)	(8)	(13)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,014	1,710	20	542	741	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.56741	0.00672	0.17974	0.24589	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		336	336	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		407	342	5	48	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83901	0.01328	0.11738	0.03031	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		223	223	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		551	-	551	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		475	-	475	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(979)	(209)	(525)	(58)	(184)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
256	Retail 100%, Class = Prod		(689)	(689)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,234	521	32	247	432	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(219)	(3)	-	(77)	(138)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,086	540	35	181	328	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(1)	-	(32)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,652	384	567	261	438	0	0	0	0	2	0	0	0
266	Total Working Capital Allocator		1.00000	0.23237	0.34339	0.15794	0.26522	0.00000	0.00000	0.00000	0.00000	0.00093	0.00000	0.00000	0.00014
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
271	Accumulated Depreciation		(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	0	0	0	(0)	(48)	0	0	(1)
272	Net Electric Plant in Service		59,298	25,031	1,555	11,881	20,742	0	0	0	0	88	0	0	1
273	Construction Work in Progress		3,014	1,710	20	542	741	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		407	342	5	48	12	0	0	0	0	0	0	0	0
275	Working Capital		1,652	384	567	261	438	0	0	0	0	2	0	0	0
276	Total Rate Base		64,371	27,467	2,148	12,731	21,934	0	0	0	0	91	0	0	1
277	Total Rate Base Allocator		1.00000	0.42670	0.03336	0.19778	0.34074	0.00000	0.00000	0.00000	0.00000	0.00141	0.00000	0.00000	0.00001
278															
279															
280	**Class Revenue**														
281	Present Revenue		7,925	3,578	29	1,189	1,579	-	653	-	194	205	1	-	497
282	Production Solar Demand		383	383	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		8,308	3,961	29	1,189	1,579	-	653	-	194	205	1	-	497
286	Wholesale 100%														
287	Total Class Revenue		8,308	3,961	29	1,189	1,579	0	653	0	194	205	1	0	497
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.47679	0.00343	0.14312	0.19005	0.00000	0.07855	0.00000	0.02335	0.02471	0.00013	0.00000	0.05985
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		10,331	4,572	1,322	1,502	2,912	-	-	-	0	22	-	-	1
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		10,331	4,572	1,322	1,502	2,912	-	-	-	0	22	-	-	1

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.44256	0.12799	0.14535	0.28187	0.00000	0.00000	0.00000	0.00000	0.00215	0.00000	0.00000	0.00007
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		30	-	-	30	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		33	1	0	31	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02007	0.00157	0.93198	0.04601	0.00000	0.00000	0.00000	0.00027	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		130	130	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		61	61	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		223	223	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		642	0	642	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		865	223	642	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25736	0.74264	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		66	-	-	66	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		68	2	0	66	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02251	0.00000	0.97749	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		215	-	-	-	215	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		218	0	0	0	215	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98852	0.00000	0.00000	0.00000	0.00001	0.01147	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.17280	0.00000	0.00000	0.82720
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		618	135	341	32	109	-	-	-	0	1	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		66	33	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		684	168	343	43	129	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.24545	0.50117	0.06310	0.18898	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00025
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,835	392	985	109	344	0	0	0	0	3	0	0	1
387	Total O&M Allocators		1.00000	0.21368	0.53695	0.05965	0.18765	0.00000	0.00000	0.00000	0.00000	0.00178	0.00000	0.00000	0.00028
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		1,835	392	985	109	344	-	-	-	0	3	-	-	1
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,149	1,149	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		196	196	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		444	444	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,889	1,889	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		349	-	-	349	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		364	12	0	352	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03338	0.00000	0.96662	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,253	1,901	0	352	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84394	0.00000	0.15606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		751	-	-	-	751	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		9	-	-	-	-	-	-	-	-	9	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		760	0	0	0	751	0	0	0	0	9	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98837	0.00000	0.00000	0.00000	0.00001	0.01162	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,123	12	0	352	751	0	0	0	0	9	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01080	0.00000	0.31291	0.66842	0.00000	0.00000	0.00000	0.00001	0.00786	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,012	1,901	0	352	751	0	0	0	0	9	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63108	0.00000	0.11670	0.24929	0.00000	0.00000	0.00000	0.00000	0.00293	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		192	42	106	10	34	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		192	42	106	10	34	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21847	0.55120	0.05198	0.17688	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00048
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		36	-	36	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		36	0	36	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		57	24	1	11	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		75	39	1	11	20	0	0	0	0	3	0	0	0
459															
460	Total Depreciation Expense		3,315	1,982	143	373	805	0	0	0	0	12	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.59787	0.04328	0.11251	0.24280	0.00000	0.00000	0.00000	0.00000	0.00352	0.00000	0.00000	0.00003
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		48	10	26	2	8	-	-	-	0	0	-	-	0
466	Net Total Plant		588	248	15	118	206	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		636	259	42	120	214	0	0	0	0	1	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.40682	0.06570	0.18920	0.33680	0.00000	0.00000	0.00000	0.00000	0.00145	0.00000	0.00000	0.00003
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	8,341	3,962	29	1,220	1,580	0	653	0	194	205	1	0	497
476	Total Oper. Exp. Before Tax	Line 20	5,783	2,632	1,171	602	1,362	0	0	0	0	16	0	0	1
477	Net Oper. Income (NOI) before Tax		2,558	1,330	(1,142)	618	218	0	653	0	194	189	1	0	497
478	Interest Expense	Line 8 x WACC	1,212	517	40	240	413	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,345	813	(1,182)	378	(195)	-	653	-	194	188	1	-	497
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,345	813	(1,182)	378	(195)	0	653	0	194	188	1	0	497
483	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	(677)	(193)	(1,247)	40	(806)	0	653	0	194	184	1	0	497
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(37)	(11)	(69)	2	(44)	-	36	-	11	10	0	-	27
488	State Income Tax (Def.)	Ln 484 x Ln 486	115	57	4	19	35	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	77	46	(65)	21	(10)	-	36	-	11	10	0	-	27
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,345	813	(1,182)	378	(195)	-	653	-	194	188	1	-	497
494	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	37	11	69	(2)	44	-	(36)	-	(11)	(10)	(0)	-	(27)
497	Fed. Taxable Income	Ln 493:496	(640)	(183)	(1,178)	38	(761)	-	617	-	183	174	1	-	469
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(134)	(38)	(247)	8	(160)	-	130	-	39	37	0	-	99
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(134)	(38)	(247)	8	(160)	-	130	-	39	37	0	-	99
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	437	218	14	73	132	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(24)	(12)	(1)	(4)	(7)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(129)	(96)	(252)	36	(120)	-	130	-	39	37	0	-	99
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(172)	(49)	(316)	10	(204)	-	165	-	49	47	0	-	126
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	528	263	17	88	159	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(52)	(50)	(317)	57	(130)	-	165	-	49	47	0	-	126
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.44%	26.25%	25.31%	26.00%	23.06%	0.00%	25.35%	0.00%	25.35%	25.36%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,212)	(517)	(40)	(240)	(413)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	437	218	14	73	132	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,343	371	43	353	573	-	-	-	0	1	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	357	99	11	94	152	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	(51)	(165)	(6)	53	68	-	-	-	(0)	(0)	-	-	(0)
541	Total FIT - Deferred	Line 532	437	218	14	73	132	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	386	53	8	126	200	-	-	-	0	0	-	-	(0)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,212)	(517)	(40)	(240)	(413)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
549	State Deferred Tax	Ln 548 x Ln 486	115	57	4	19	35	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	386	53	8	126	200	-	-	-	0	0	-	-	(0)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,814	527	58	467	760	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	106	31	3	27	44	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	115	57	4	19	35	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	220	88	7	46	79	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	606	141	15	172	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.23179	0.02463	0.28340	0.45920	0.00000	0.00000	0.00000	0.00000	0.00098	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		210	-	210	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		391	110	281	0	0	0	0	0	0	0	0	0	0
574	Transmission		27	1	-	26	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	90	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		509	111	281	26	90	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		509	111	281	26	90	-	-	-	0	1	-	-	0
581	Admin & General		228	50	126	12	40	-	-	-	0	0	-	-	0
582	Total		738	161	407	38	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21852	0.55133	0.05199	0.17692	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	960,814	564,820	33,424	197,725	144,115	-	11,617	-	26	1,050	8,007	-	30
3	Accum. Depreciation & Amort.	Line 171	(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	-	(2,956)	-	(8)	(371)	(3,556)	-	(15)
4	Net Plant in Service		657,329	338,582	19,421	167,539	117,964	-	8,661	-	17	679	4,451	-	15
5	Construction Work in Progress	Line 229	36,046	23,135	253	7,640	4,215	-	150	-	0	6	647	-	0
6	Plant Held for Future Use	Line 239	5,434	4,621	68	674	70	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,774	5,193	7,087	3,680	2,492	-	188	-	0	12	117	-	5
8	Total Rate Base		717,583	371,530	26,829	179,533	124,741	-	8,999	-	18	697	5,216	-	20
9															
10	Revenue														
11	Class Revenue	Line 287	77,755	53,581	(15,372)	10,889	14,460	-	5,976	-	1,777	1,880	10	-	4,554
12	Revenue Credits	Line 307	486	9	1	434	9	-	32	-	1	0	0	-	0
13	Total Revenue		78,241	53,589	(15,371)	11,323	14,469	-	6,008	-	1,778	1,880	10	-	4,554
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	21,369	5,304	12,310	1,544	1,959	-	149	-	0	25	67	-	11
17	Depreciation	Line 460	38,930	26,810	1,792	5,260	4,578	-	383	-	1	90	15	-	2
18	Tax Other Than Income Tax	Line 470	7,079	3,499	522	1,696	1,218	-	90	-	0	7	47	-	0
19	Gain/Loss on Disposition	Line 471	(31)	(16)	(1)	(8)	(6)	-	(0)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		67,348	35,597	14,624	8,492	7,749	-	621	-	2	122	128	-	14
21	Income Tax Expense	Line 517	(5,450)	(673)	(7,943)	(688)	652	-	1,274	-	450	437	(109)	-	1,150
22	Total Operating Expense		61,898	34,924	6,680	7,804	8,400	-	1,895	-	452	559	20	-	1,164
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	16,343	18,666	(22,051)	3,519	6,068	-	4,113	-	1,326	1,322	(9)	-	3,389
26	Net Operating Income Required	Ln 8 x Ln 34	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(34,357)	(7,584)	(23,947)	(9,166)	(2,745)	-	3,477	-	1,325	1,273	(378)	-	3,388
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(46,177)	(10,193)	(32,186)	(12,319)	(3,690)	-	4,674	-	1,781	1,710	(508)	-	4,553
30															
31	Total Class Cost of Service	Ln 26+22-12	112,112	61,165	8,575	20,055	17,205	-	2,499	-	452	608	388	-	1,166
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.28%	5.02%	-82.19%	1.96%	4.86%	0.00%	45.71%	0.00%	7463.56%	189.65%	-0.18%	0.00%	16846.20%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	77,755	53,581	(15,372)	10,889	14,460		5,976		1,777	1,880	10		4,554
37		Ln 29	46,177	10,193	32,186	12,319	3,690		(4,674)		(1,781)	(1,710)	508		(4,553)
38		Ln 37 / Ln 36	59.39%	19.02%	-209.38%	113.13%	25.52%		-78.20%		-100.23%	-90.96%	4963.93%		-100.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		327,738	327,738	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		28,384	28,384	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,924	29,924	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		159,085	159,085	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		545,131	545,131	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,871	3,871	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,022	2,022	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,242	2,242	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		193,097	-	-	193,097	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,819	-	-	1,819	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		203,278	8,362	0	194,916	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04114	0.00000	0.95886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		748,409	553,493	0	194,916	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73956	0.00000	0.26044	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		140,259	-	-	-	140,259	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,306	-	-	-	-	-	11,306	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
71	Distribution Metering		1,021	-	-	-	-	-	-	-	-	1,021	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		160,404	0	0	0	140,259	0	11,306	0	25	1,021	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87441	0.00000	0.07049	0.00000	0.00016	0.00636	0.04858	0.00000	0.00000
77															
78	Total Trans and Dist Plant		363,682	8,362	0	194,916	140,259	0	11,306	0	25	1,021	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02299	0.00000	0.53595	0.38566	0.00000	0.03109	0.00000	0.00007	0.00281	0.02143	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		908,813	553,493	0	194,916	140,259	0	11,306	0	25	1,021	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60903	0.00000	0.21447	0.15433	0.00000	0.01244	0.00000	0.00003	0.00112	0.00858	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		44,960	11,327	26,393	2,809	3,856	-	311	-	1	29	214	-	20
86	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		44,969	11,327	26,393	2,809	3,856	0	311	0	1	29	214	0	30
89	General & Intangible Plant Allocators		1.00000	0.25188	0.58690	0.06247	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00067
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		7,032	-	7,032	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		7,032	0	7,032	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
106	Total Gross Electric Plant Allocators		1.00000	0.58786	0.03479	0.20579	0.14999	0.00000	0.01209	0.00000	0.00003	0.00109	0.00833	0.00000	0.00003
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,429	153,429	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		21,770	21,770	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		22,252	22,252	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		21,880	21,880	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		219,331	219,331	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		663	663	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		28,494	-	-	28,494	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		218	-	-	218	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		29,682	969	0	28,713	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03265	0.00000	0.96735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		249,013	220,300	0	28,713	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88469	0.00000	0.11531	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		24,129	-	-	-	24,129	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,793	-	-	-	-	-	2,793	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
139	Distribution Metering		355	-	-	-	-	-	-	-	-	355	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,444	-	-	-	-	-	-	-	-	-	3,444	-	-
143	Distribution Plant Total		30,730	0	0	0	24,129	0	2,793	0	8	355	3,444	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78521	0.00000	0.09090	0.00000	0.00026	0.01156	0.11207	0.00000	0.00000
145															
146	Total Trans and Dist Plant		60,412	969	0	28,713	24,129	0	2,793	0	8	355	3,444	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01604	0.00000	0.47529	0.39942	0.00000	0.04624	0.00000	0.00013	0.00588	0.05701	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		279,742	220,300	0	28,713	24,129	0	2,793	0	8	355	3,444	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78751	0.00000	0.10264	0.08626	0.00000	0.00999	0.00000	0.00003	0.00127	0.01231	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		23,573	5,939	13,838	1,473	2,022	-	163	-	0	15	112	-	11
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		4	-	-	-	-	-	-	-	-	-	-	-	4
156	General & Intangible Plant Total		23,577	5,939	13,838	1,473	2,022	0	163	0	0	15	112	0	15
157	General & Intangible Plant Allocators		1.00000	0.25189	0.58693	0.06248	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00063
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		165	-	165	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		165	0	165	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		303,485	226,239	14,003	30,186	26,151	0	2,956	0	8	371	3,556	0	15
172	Total Accum Deprec Allocators		1.00000	0.74547	0.04614	0.09946	0.08617	0.00000	0.00974	0.00000	0.00003	0.00122	0.01172	0.00000	0.00005
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		545,131	545,131	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(219,331)	(219,331)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		325,800	325,800	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		203,278	8,362	0	194,916	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(29,682)	(969)	0	(28,713)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		173,596	7,393	0	166,203	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04259	0.00000	0.95741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		160,404	0	0	0	140,259	0	11,306	0	25	1,021	7,793	0	0
187	Distribution Reserve		(30,730)	0	0	0	(24,129)	0	(2,793)	0	(8)	(355)	(3,444)	0	0
188	Distribution Net Plant		129,674	0	0	0	116,130	0	8,513	0	17	666	4,349	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89555	0.00000	0.06565	0.00000	0.00013	0.00513	0.03354	0.00000	0.00000
190															
191	General & Intangible Gross Plant		44,969	11,327	26,393	2,809	3,856	0	311	0	1	29	214	0	30
192	General & Intangible Reserve		(23,577)	(5,939)	(13,838)	(1,473)	(2,022)	0	(163)	0	(0)	(15)	(112)	0	(15)
193	General & Intangible Net Plant		21,393	5,388	12,555	1,336	1,834	0	148	0	0	14	102	0	15
194	General & Intangible Net Plant Allocators		1.00000	0.25187	0.58688	0.06247	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00071
195															
196	Energy Storage Gross Plant		7,032	0	7,032	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(165)	0	(165)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		6,866	0	6,866	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00156	0.00364	0.00039	0.00053	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99380
205															
206	Total Gross Plant		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
207	Total Reserve		(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	0	(2,956)	0	(8)	(371)	(3,556)	0	(15)
208	Total Net Plant in Service		657,329	338,582	19,421	167,539	117,964	0	8,661	0	17	679	4,451	0	15
209	Total Net Plant Allocators		1.00000	0.51509	0.02955	0.25488	0.17946	0.00000	0.01318	0.00000	0.00003	0.00103	0.00677	0.00000	0.00002
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,233	9,233	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,566	1,566	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		690	690	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		11,747	11,747	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,718	-	-	7,718	-	-	-	-	-	-	-	-	-
218	Distribution Primary		4,251	-	-	-	4,251	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		152	-	-	-	-	-	152	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		6	-	-	-	-	-	-	-	-	6	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		648	-	-	-	-	-	-	-	-	-	648	-	-
226	Labor		452	114	265	28	39	-	3	-	0	0	2	-	0
227	Retail 100%, Class = Net Plant		(417)	(215)	(12)	(106)	(75)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		36,046	23,135	253	7,640	4,215	0	150	0	0	6	647	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.64181	0.00702	0.21195	0.11694	0.00000	0.00415	0.00000	0.00000	0.00016	0.01796	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,539	4,539	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		667	-	-	667	-	-	-	-	-	-	-	-	-
237	Distribution Primary		60	-	-	-	60	-	-	-	-	-	-	-	-
238	Labor		115	29	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,434	4,621	68	674	70	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.85036	0.01243	0.12402	0.01292	0.00000	0.00015	0.00000	0.00000	0.00001	0.00010	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,012	3,012	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		193	193	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		211	211	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,887	-	6,887	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,928	-	5,928	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(11,394)	(2,828)	(6,564)	(823)	(1,044)	-	(79)	-	(0)	(13)	(36)	-	(6)
255	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
256	Retail 100%, Class = Prod		(9,318)	(9,318)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,680	7,046	404	3,487	2,455	-	180	-	0	14	93	-	0
258	Retail 100%, Class = T&D		(2,030)	(47)	-	(1,088)	(783)	-	(63)	-	(0)	(6)	(43)	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(408)	(408)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,427	7,305	432	2,557	1,864	-	150	-	0	14	104	-	0
264	Gross Trans Plant		(473)	(19)	-	(454)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,774	5,193	7,087	3,680	2,492	0	188	0	0	12	117	0	5
266	Total Working Capital Allocator		1.00000	0.27659	0.37750	0.19600	0.13273	0.00000	0.01002	0.00000	0.00002	0.00063	0.00624	0.00000	0.00027
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
271	Accumulated Depreciation		(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	0	(2,956)	0	(8)	(371)	(3,556)	0	(15)
272	Net Electric Plant in Service		657,329	338,582	19,421	167,539	117,964	0	8,661	0	17	679	4,451	0	15
273	Construction Work in Progress		36,046	23,135	253	7,640	4,215	0	150	0	0	6	647	0	0
274	Plant Held for Future Use		5,434	4,621	68	674	70	0	1	0	0	0	1	0	0
275	Working Capital		18,774	5,193	7,087	3,680	2,492	0	188	0	0	12	117	0	5
276	Total Rate Base		717,583	371,530	26,829	179,533	124,741	0	8,999	0	18	697	5,216	0	20
277	Total Rate Base Allocator		1.00000	0.51775	0.03739	0.25019	0.17383	0.00000	0.01254	0.00000	0.00002	0.00097	0.00727	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Present Revenue		72,578	48,403	(15,372)	10,889	14,460	-	5,976	-	1,777	1,880	10	-	4,554
282	Production Solar Demand		5,177	5,177	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		77,755	53,581	(15,372)	10,889	14,460	-	5,976	-	1,777	1,880	10	-	4,554
286	Wholesale 100%														
287	Total Class Revenue		77,755	53,581	(15,372)	10,889	14,460	0	5,976	0	1,777	1,880	10	0	4,554
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.68909	(0.19769)	0.14004	0.18597	0.00000	0.07686	0.00000	0.02285	0.02418	0.00013	0.00000	0.05856
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		118,047	61,847	16,519	21,176	16,562	-	1,257	-	3	171	497	-	15
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		118,047	61,847	16,519	21,176	16,562	-	1,257	-	3	171	497	-	15

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.52392	0.13994	0.17939	0.14030	0.00000	0.01065	0.00000	0.00002	0.00145	0.00421	0.00000	0.00013
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		430	-	-	430	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		17	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		486	9	1	434	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01846	0.00133	0.89377	0.01780	0.00000	0.06608	0.00000	0.00223	0.00003	0.00026	0.00000	0.00004
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,761	1,761	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		280	280	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		829	829	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,011	3,011	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,465	-	6,465	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		519	-	519	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		525	-	525	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,025	0	8,025	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		11,036	3,011	8,025	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27285	0.72715	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		930	-	-	930	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		4	-	-	4	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		955	21	0	935	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02161	0.00000	0.97839	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,223	-	-	-	1,223	-	-	-	-	-	-	-	-
343	Distribution Secondary		89	-	-	-	-	-	89	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		26	-	-	-	-	-	-	-	-	-	26	-	-
349	Distribution O&M Total		1,358	0	0	0	1,223	0	89	0	0	19	26	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.90077	0.00000	0.06580	0.00000	0.00026	0.01414	0.01902	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		7	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06953	0.00000	0.00000	0.93047
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		7,256	1,828	4,259	453	622	-	50	-	0	5	35	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		756	445	26	156	113	-	9	-	0	1	6	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		8,012	2,273	4,286	609	736	0	59	0	0	6	41	0	4
379	Admin & General O&M Allocators		1.00000	0.28363	0.53487	0.07601	0.09182	0.00000	0.00740	0.00000	0.00002	0.00069	0.00510	0.00000	0.00046
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		21,369	5,304	12,310	1,544	1,959	0	149	0	0	25	67	0	11
387	Total O&M Allocators		1.00000	0.24823	0.57608	0.07224	0.09165	0.00000	0.00696	0.00000	0.00002	0.00118	0.00312	0.00000	0.00052
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		21,369	5,304	12,310	1,544	1,959	-	149	-	0	25	67	-	11
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,537	15,537	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,654	2,654	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,358	1,358	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		6,001	6,001	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		25,550	25,550	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,917	-	-	4,917	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		5,122	164	0	4,957	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03206	0.00000	0.96794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		30,671	25,714	0	4,957	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83837	0.00000	0.16163	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		4,271	-	-	-	4,271	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		359	-	-	-	-	-	359	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		68	-	-	-	-	-	-	-	-	68	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		4,699	0	0	0	4,271	0	359	0	1	68	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90894	0.00000	0.07642	0.00000	0.00018	0.01446	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		9,820	164	0	4,957	4,271	0	359	0	1	68	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01672	0.00000	0.50482	0.43489	0.00000	0.03657	0.00000	0.00008	0.00692	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		35,370	25,714	0	4,957	4,271	0	359	0	1	68	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72700	0.00000	0.14016	0.12074	0.00000	0.01015	0.00000	0.00002	0.00192	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,255	568	1,324	141	193	-	16	-	0	1	11	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,256	568	1,324	141	193	0	16	0	0	1	11	0	2
441	General & Intangible Plant Allocators		1.00000	0.25183	0.58678	0.06246	0.08572	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00088
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		450	-	450	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		450	0	450	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		633	326	19	161	114	-	8	-	0	1	4	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		202	202	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		855	528	19	161	114	0	8	0	0	20	4	0	0
459															
460	Total Depreciation Expense		38,930	26,810	1,792	5,260	4,578	0	383	0	1	90	15	0	2
461	Total Depreciation Expense Allocators		1.00000	0.68866	0.04604	0.13510	0.11759	0.00000	0.00984	0.00000	0.00002	0.00230	0.00039	0.00000	0.00006
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		561	141	329	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		6,519	3,358	193	1,661	1,170	-	86	-	0	7	44	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		7,079	3,499	522	1,696	1,218	0	90	0	0	7	47	0	0

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.49424	0.07371	0.23964	0.17204	0.00000	0.01268	0.00000	0.00003	0.00100	0.00661	0.00000	0.00006
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	78,241	53,589	(15,371)	11,323	14,469	0	6,008	0	1,778	1,880	10	0	4,554
476	Total Oper. Exp. Before Tax	Line 20	67,348	35,597	14,624	8,492	7,749	0	621	0	2	122	128	0	14
477	Net Oper. Income (NOI) before Tax		10,893	17,992	(29,995)	2,831	6,720	0	5,387	0	1,776	1,758	(118)	0	4,540
478	Interest Expense	Line 8 x WACC	13,514	6,997	505	3,381	2,349	-	169	-	0	13	98	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(2,621)	10,996	(30,500)	(550)	4,371	-	5,218	-	1,776	1,745	(216)	-	4,539
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(2,621)	10,996	(30,500)	(550)	4,371	0	5,218	0	1,776	1,745	(216)	0	4,539
483	Fed & St Permanent Differences	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
485	State Taxable Income	Ln 482:484	(25,775)	(2,615)	(31,305)	(5,315)	898	0	4,938	0	1,775	1,720	(409)	0	4,538
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(1,418)	(144)	(1,722)	(292)	49	-	272	-	98	95	(23)	-	250
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,311	771	46	270	197	-	16	-	0	1	11	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	(107)	627	(1,676)	(23)	246	-	287	-	98	96	(12)	-	250
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(2,621)	10,996	(30,500)	(550)	4,371	-	5,218	-	1,776	1,745	(216)	-	4,539
494	Fed & St Permanent Differences	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	1,418	144	1,722	292	(49)	-	(272)	-	(98)	(95)	23	-	(250)
497	Fed. Taxable Income	Ln 493:496	(24,357)	(2,472)	(29,584)	(5,022)	849	-	4,666	-	1,678	1,625	(387)	-	4,289
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(5,115)	(519)	(6,213)	(1,055)	178	-	980	-	352	341	(81)	-	901
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(5,115)	(519)	(6,213)	(1,055)	178	-	980	-	352	341	(81)	-	901
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(275)	(162)	(10)	(57)	(41)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(5,343)	(1,300)	(6,267)	(665)	406	-	987	-	352	341	(97)	-	901
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(6,533)	(663)	(7,934)	(1,347)	228	-	1,252	-	450	436	(104)	-	1,150
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	6,041	3,551	210	1,243	906	-	73	-	0	7	50	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
514	Total Amortization of ITC	Line 504	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
515	Total Amortization of PTC	Line 505	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(5,450)	(673)	(7,943)	(688)	652	-	1,274	-	450	437	(109)	-	1,150
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	18.90%	26.25%	25.33%	19.03%	25.92%	0.00%	25.38%	0.00%	25.35%	25.36%	24.69%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
524	Interest Expense	Line 8 x WACC	(13,514)	(6,997)	(505)	(3,381)	(2,349)	-	(169)	-	(0)	(13)	(98)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
533	Base for FIT Computation	Ln 523:532	14,079	5,023	540	4,985	3,260	-	197	-	0	10	64	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,743	1,335	144	1,325	867	-	52	-	0	3	17	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	(1,216)	(2,227)	(76)	741	385	-	2	-	(0)	(3)	(38)	-	(0)
541	Total FIT - Deferred	Line 532	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
542	Total FIT - Current & Deferred	Ln 540:541	3,790	716	99	1,771	1,136	-	62	-	0	2	3	-	(0)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
546	Interest Expense	Line 27 x WACC	(13,514)	(6,997)	(505)	(3,381)	(2,349)	-	(169)	-	(0)	(13)	(98)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
549	State Deferred Tax	Ln 548 x Ln 486	1,311	771	46	270	197	-	16	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	3,790	716	99	1,771	1,136	-	62	-	0	2	3	-	(0)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	19,132	7,129	729	6,580	4,324	-	265	-	0	15	92	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,114	415	42	383	252	-	15	-	0	1	5	-	0
555	Total SIT - Deferred	Line 549	1,311	771	46	270	197	-	16	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,424	1,186	88	653	448	-	31	-	0	2	16	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,214	1,902	187	2,424	1,584	-	94	-	0	5	20	-	0
561	Total Income Tax Allocator		1.00000	0.30600	0.03003	0.39005	0.25489	0.00000	0.01508	0.00000	0.00002	0.00073	0.00318	0.00000	0.00001
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,132	1,132	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		197	197	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,623	-	2,623	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		138	-	138	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		423	-	423	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,002	1,493	3,509	0	0	0	0	0	0	0	0	0	0
574	Transmission		386	13	-	374	-	-	-	-	-	-	-	-	-
575	Distribution		586	-	-	-	513	-	41	-	0	4	28	-	-
576	Subtotal Prod, Trans and Dist		5,975	1,506	3,509	374	513	0	41	0	0	4	28	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		5,978	1,506	3,509	374	513	-	41	-	0	4	28	-	3
581	Admin & General		2,679	675	1,572	167	230	-	19	-	0	2	13	-	1
582	Total		8,656	2,181	5,081	541	742	-	60	-	0	6	41	-	4
583	Total Labor Allocator		1.00000	0.25193	0.58703	0.06249	0.08576	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00046

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	157,629	28,861	4,380	1,753	54,579	-	11,589	-	24,839	18,316	-	-	13,312
3	Accum. Depreciation & Amort.	Line 171	(47,687)	(11,560)	(1,835)	(268)	(9,904)	-	(2,949)	-	(8,025)	(6,464)	-	-	(6,682)
4	Net Plant in Service		109,943	17,301	2,545	1,485	44,675	-	8,640	-	16,814	11,852	-	-	6,630
5	Construction Work in Progress	Line 229	3,347	1,182	33	68	1,596	-	149	-	133	98	-	-	88
6	Plant Held for Future Use	Line 239	305	236	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,073	265	929	33	944	-	188	-	283	207	-	-	2,225
8	Total Rate Base		118,668	18,984	3,515	1,591	47,242	-	8,978	-	17,233	12,157	-	-	8,966
9															
10	Revenue														
11	Class Revenue	Line 287	11,530	2,738	2,654	1,690	2,244	-	928	-	276	292	2	-	707
12	Revenue Credits	Line 307	1,098	0	0	4	3	-	32	-	1,049	0	-	-	9
13	Total Revenue		12,628	2,738	2,654	1,694	2,248	-	960	-	1,325	292	2	-	716
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	8,677	271	1,613	14	742	-	148	-	474	439	-	-	4,975
17	Depreciation	Line 460	7,270	1,370	235	47	1,734	-	382	-	851	1,564	-	-	1,088
18	Tax Other Than Income Tax	Line 470	1,291	179	68	15	461	-	90	-	175	124	-	-	180
19	Gain/Loss on Disposition	Line 471	(5)	(1)	(0)	(0)	(2)	-	(0)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		17,233	1,819	1,916	75	2,935	-	620	-	1,499	2,127	-	-	6,242
21	Income Tax Expense	Line 517	(2,490)	(34)	142	398	(572)	-	(5)	-	(253)	(623)	0	-	(1,543)
22	Total Operating Expense		14,743	1,785	2,058	473	2,362	-	615	-	1,247	1,503	0	-	4,699
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	(2,115)	954	595	1,221	(115)	-	345	-	78	(1,211)	1	-	(3,983)
26	Net Operating Income Required	Ln 8 x Ln 34	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(10,499)	(388)	347	1,108	(3,452)	-	(289)	-	(1,139)	(2,070)	1	-	(4,617)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(14,111)	(521)	466	1,490	(4,640)	-	(389)	-	(1,531)	(2,782)	2	-	(6,205)
30															
31	Total Class Cost of Service	Ln 26+22-12	22,029	3,125	2,307	582	5,697	-	1,217	-	1,415	2,362	0	-	5,324
32															
33	Rate of Return Earned	Ln 25 / Ln 8	-1.78%	5.02%	16.93%	76.72%	-0.24%	0.00%	3.84%	0.00%	0.45%	-9.96%	0.00%	0.00%	-44.43%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	11,530	2,738	2,654	1,690	2,244		928		276	292	2		707
37		Ln 29	14,111	521	(466)	(1,490)	4,640		389		1,531	2,782	(2)		6,205
38		Ln 37 / Ln 36	122.39%	19.02%	-17.57%	-88.15%	206.75%		41.94%		555.20%	953.32%	-100.34%		877.99%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,747	16,747	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,529	1,529	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,129	8,129	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		27,855	27,855	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,712	-	-	1,712	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		2,155	427	0	1,728	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.19828	0.00000	0.80172	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		30,010	28,282	0	1,728	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.94243	0.00000	0.05757	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		53,119	-	-	-	53,119	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,279	-	-	-	-	-	11,279	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		24,175	-	-	-	-	-	-	-	24,175	-	-	-	-
71	Distribution Metering		17,807	-	-	-	-	-	-	-	-	17,807	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		106,380	0	0	0	53,119	0	11,279	0	24,175	17,807	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49933	0.00000	0.10603	0.00000	0.22725	0.16739	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		108,535	427	0	1,728	53,119	0	11,279	0	24,175	17,807	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00394	0.00000	0.01592	0.48942	0.00000	0.10392	0.00000	0.22274	0.16407	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		136,390	28,282	0	1,728	53,119	0	11,279	0	24,175	17,807	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20736	0.00000	0.01267	0.38946	0.00000	0.08270	0.00000	0.17725	0.13056	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		16,125	579	3,458	25	1,460	-	310	-	665	509	-	-	9,120
86	Retail 100%, Class = # Bills		4,256	-	-	-	-	-	-	-	-	-	-	-	4,256
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		20,381	579	3,458	25	1,460	0	310	0	665	509	0	0	13,375
89	General & Intangible Plant Allocators		1.00000	0.02840	0.16968	0.00122	0.07165	0.00000	0.01521	0.00000	0.03261	0.02496	0.00000	0.00000	0.65627
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		921	-	921	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		921	0	921	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
106	Total Gross Electric Plant Allocators		1.00000	0.18310	0.02778	0.01112	0.34625	0.00000	0.07352	0.00000	0.15758	0.11619	0.00000	0.00000	0.08445
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		7,840	7,840	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,137	1,137	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,118	1,118	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		11,207	11,207	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		253	-	-	253	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		304	50	0	255	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.16288	0.00000	0.83712	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		11,511	11,257	0	255	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97789	0.00000	0.02211	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		9,138	-	-	-	9,138	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,787	-	-	-	-	-	2,787	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7,677	-	-	-	-	-	-	-	7,677	-	-	-	-
139	Distribution Metering		6,197	-	-	-	-	-	-	-	-	6,197	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		25,799	0	0	0	9,138	0	2,787	0	7,677	6,197	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.35422	0.00000	0.10802	0.00000	0.29756	0.24021	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		26,103	50	0	255	9,138	0	2,787	0	7,677	6,197	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00190	0.00000	0.00975	0.35009	0.00000	0.10676	0.00000	0.29409	0.23741	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		37,310	11,257	0	255	9,138	0	2,787	0	7,677	6,197	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.30171	0.00000	0.00682	0.24493	0.00000	0.07469	0.00000	0.20575	0.16609	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		8,455	303	1,813	13	766	-	163	-	348	267	-	-	4,782
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,808	-	-	-	-	-	-	-	-	-	-	-	1,808
156	General & Intangible Plant Total		10,263	303	1,813	13	766	0	163	0	348	267	0	0	6,590
157	General & Intangible Plant Allocators		1.00000	0.02957	0.17668	0.00127	0.07460	0.00000	0.01584	0.00000	0.03395	0.02599	0.00000	0.00000	0.64210
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		22	-	22	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		22	0	22	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		92	0	0	0	0	0	0	0	0	0	0	0	92
170															
171	Total Accumulated Depreciation		47,687	11,560	1,835	268	9,904	0	2,949	0	8,025	6,464	0	0	6,682
172	Total Accum Deprec Allocators		1.00000	0.24242	0.03848	0.00561	0.20769	0.00000	0.06185	0.00000	0.16829	0.13555	0.00000	0.00000	0.14012
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		27,855	27,855	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(11,207)	(11,207)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		16,648	16,648	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,155	427	0	1,728	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(304)	(50)	0	(255)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,851	378	0	1,473	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.20409	0.00000	0.79591	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		106,380	0	0	0	53,119	0	11,279	0	24,175	17,807	0	0	0
187	Distribution Reserve		(25,799)	0	0	0	(9,138)	0	(2,787)	0	(7,677)	(6,197)	0	0	0
188	Distribution Net Plant		80,581	0	0	0	43,981	0	8,493	0	16,498	11,610	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54579	0.00000	0.10539	0.00000	0.20474	0.14408	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		20,381	579	3,458	25	1,460	0	310	0	665	509	0	0	13,375
192	General & Intangible Reserve		(10,263)	(303)	(1,813)	(13)	(766)	0	(163)	0	(348)	(267)	0	0	(6,590)
193	General & Intangible Net Plant		10,118	275	1,645	12	695	0	147	0	316	242	0	0	6,786
194	General & Intangible Net Plant Allocators		1.00000	0.02721	0.16259	0.00117	0.06865	0.00000	0.01458	0.00000	0.03124	0.02392	0.00000	0.00000	0.67064
195															
196	Energy Storage Gross Plant		921	0	921	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(22)	0	(22)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		900	0	900	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(92)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(92)
203	Other Net Plant		(155)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(155)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
207	Total Reserve		(47,687)	(11,560)	(1,835)	(268)	(9,904)	0	(2,949)	0	(8,025)	(6,464)	0	0	(6,682)
208	Total Net Plant in Service		109,943	17,301	2,545	1,485	44,675	0	8,640	0	16,814	11,852	0	0	6,630
209	Total Net Plant Allocators		1.00000	0.15736	0.02315	0.01351	0.40635	0.00000	0.07859	0.00000	0.15294	0.10780	0.00000	0.00000	0.06031
210															
211	[redacted]														
212	**Construction Work in Progress**														
213	Production Base Demand		472	472	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		600	600	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,610	-	-	-	1,610	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		152	-	-	-	-	-	152	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		137	-	-	-	-	-	-	-	137	-	-	-	-
223	Distribution Metering		100	-	-	-	-	-	-	-	-	100	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		162	6	35	0	15	-	3	-	7	5	-	-	92
227	Retail 100%, Class = Net Plant		(70)	(11)	(2)	(1)	(28)	-	(5)	-	(11)	(8)	-	-	(4)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,347	1,182	33	68	1,596	0	149	0	133	98	0	0	88
230	Total Construction Work in Progress Allocator		1.00000	0.35318	0.00991	0.02023	0.47694	0.00000	0.04462	0.00000	0.03982	0.02914	0.00000	0.00000	0.02615
231															
232	[redacted]														
233	**Plant Held for Future Use**														
234	Production Base Demand		232	232	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		305	236	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.77504	0.02905	0.01961	0.08725	0.00000	0.00260	0.00000	0.00558	0.00427	0.00000	0.00000	0.07660
241															
242															
243	**Working Capital**														
244	Production Base Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		902	-	902	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		777	-	777	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(4,626)	(145)	(860)	(7)	(396)	-	(79)	-	(253)	(234)	-	-	(2,653)
255	Retail 100%, Class = # Bills		4,568	-	-	-	-	-	-	-	-	-	-	-	4,568
256	Retail 100%, Class = Prod		(476)	(476)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,288	360	53	31	930	-	180	-	350	247	-	-	138
258	Retail 100%, Class = T&D		(606)	(2)	-	(10)	(296)	-	(63)	-	(135)	(99)	-	-	-
259	Retail 100%, Class = Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,039	373	57	23	706	-	150	-	321	237	-	-	172
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,073	265	929	33	944	0	188	0	283	207	0	0	2,225
266	Total Working Capital Allocator		1.00000	0.05230	0.18304	0.00643	0.18601	0.00000	0.03700	0.00000	0.05586	0.04077	0.00000	0.00000	0.43860
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
271	Accumulated Depreciation		(47,687)	(11,560)	(1,835)	(268)	(9,904)	0	(2,949)	0	(8,025)	(6,464)	0	0	(6,682)
272	Net Electric Plant in Service		109,943	17,301	2,545	1,485	44,675	0	8,640	0	16,814	11,852	0	0	6,630
273	Construction Work in Progress		3,347	1,182	33	68	1,596	0	149	0	133	98	0	0	88
274	Plant Held for Future Use		305	236	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,073	265	929	33	944	0	188	0	283	207	0	0	2,225
276	Total Rate Base		118,668	18,984	3,515	1,591	47,242	0	8,978	0	17,233	12,157	0	0	8,966
277	Total Rate Base Allocator		1.00000	0.15998	0.02962	0.01341	0.39810	0.00000	0.07566	0.00000	0.14522	0.10245	0.00000	0.00000	0.07556
278															
279															
280	**Class Revenue**														
281	Present Revenue		11,265	2,473	2,654	1,690	2,244	-	928	-	276	292	2	-	707
282	Production Solar Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		11,530	2,738	2,654	1,690	2,244	-	928	-	276	292	2	-	707
286	Wholesale 100%														
287	Total Class Revenue		11,530	2,738	2,654	1,690	2,244	0	928	0	276	292	2	0	707
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.23746	0.23016	0.14659	0.19466	0.00000	0.08046	0.00000	0.02392	0.02531	0.00014	0.00000	0.06130
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		25,617	3,160	2,165	188	6,272	-	1,254	-	2,717	2,986	-	-	6,876
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		25,617	3,160	2,165	188	6,272	-	1,254	-	2,717	2,986	-	-	6,876

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.12336	0.08450	0.00733	0.24485	0.00000	0.04894	0.00000	0.10606	0.11655	0.00000	0.00000	0.26841
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,049	-	-	-	-	-	-	-	1,049	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,098	0	0	4	3	0	32	0	1,049	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00042	0.00008	0.00350	0.00298	0.00000	0.02914	0.00000	0.95556	0.00027	0.00000	0.00000	0.00806
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		154	154	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		847	-	847	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		68	-	68	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		69	-	69	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		68	-	68	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,052	0	1,052	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,205	154	1,052	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.12765	0.87235	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.11297	0.00000	0.88703	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		463	-	-	-	463	-	-	-	-	-	-	-	-
343	Distribution Secondary		89	-	-	-	-	-	89	-	-	-	-	-	-
344	Distribution Service		347	-	-	-	-	-	-	-	347	-	-	-	-
345	Distribution Metering		335	-	-	-	-	-	-	-	-	335	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,235	0	0	0	463	0	89	0	347	335	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37514	0.00000	0.07219	0.00000	0.28145	0.27122	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,696	-	-	-	-	-	-	-	-	-	-	-	2,696
356	Customer Accounting O&M		2,704	0	0	0	0	0	0	0	0	8	0	0	2,696
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00292	0.00000	0.00000	0.99708
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		110	-	-	-	-	-	-	-	-	-	-	-	110
361	Customer Serv & Info. O&M		110	0	0	0	0	0	0	0	0	0	0	0	110
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		530	-	-	-	-	-	-	-	-	-	-	-	530
366	Sales O&M		530	0	0	0	0	0	0	0	0	0	0	0	530
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,602	93	558	4	236	-	50	-	107	82	-	-	1,472
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		124	23	3	1	43	-	9	-	20	14	-	-	10
373	Retail 100%, Class = # Bills		157	-	-	-	-	-	-	-	-	-	-	-	157
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,883	116	562	5	279	0	59	0	127	97	0	0	1,639
379	Admin & General O&M Allocators		1.00000	0.04028	0.19477	0.00187	0.09664	0.00000	0.02052	0.00000	0.04398	0.03348	0.00000	0.00000	0.56847
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		8,677	271	1,613	14	742	0	148	0	474	439	0	0	4,975
387	Total O&M Allocators		1.00000	0.03124	0.18591	0.00158	0.08549	0.00000	0.01709	0.00000	0.05466	0.05062	0.00000	0.00000	0.57342
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		8,677	271	1,613	14	742	-	148	-	474	439	-	-	4,975
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		794	794	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		307	307	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,306	1,306	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		44	-	-	44	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		52	8	0	44	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.16031	0.00000	0.83969	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,358	1,314	0	44	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96764	0.00000	0.03236	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,617	-	-	-	1,617	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		358	-	-	-	-	-	358	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		801	-	-	-	-	-	-	-	801	-	-	-	-
423	Distribution Metering		1,185	-	-	-	-	-	-	-	-	1,185	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		3,962	0	0	0	1,617	0	358	0	801	1,185	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.40820	0.00000	0.09041	0.00000	0.20227	0.29912	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		4,015	8	0	44	1,617	0	358	0	801	1,185	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00209	0.00000	0.01095	0.40288	0.00000	0.08923	0.00000	0.19963	0.29522	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		5,320	1,314	0	44	1,617	0	358	0	801	1,185	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.24698	0.00000	0.00826	0.30401	0.00000	0.06734	0.00000	0.15064	0.22277	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		809	29	173	1	73	-	16	-	33	26	-	-	457
438	Retail 100%, Class = # Bills		423	-	-	-	-	-	-	-	-	-	-	-	423
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,232	29	173	1	73	0	16	0	33	26	0	0	880
441	General & Intangible Plant Allocators		1.00000	0.02357	0.14083	0.00101	0.05946	0.00000	0.01263	0.00000	0.02706	0.02072	0.00000	0.00000	0.71471
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		59	-	59	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		59	0	59	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		201	-	-	-	-	-	-	-	-	-	-	-	201
451	Retail 100%, Class = Net Plant		106	17	2	1	43	-	8	-	16	11	-	-	6
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		342	-	-	-	-	-	-	-	-	342	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		659	27	2	1	43	0	8	0	16	353	0	0	207
459															
460	Total Depreciation Expense		7,270	1,370	235	47	1,734	0	382	0	851	1,564	0	0	1,088
461	Total Depreciation Expense Allocators		1.00000	0.18843	0.03230	0.00641	0.23846	0.00000	0.05256	0.00000	0.11705	0.21514	0.00000	0.00000	0.14963
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		201	7	43	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		1,090	172	25	15	443	-	86	-	167	118	-	-	66
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,291	179	68	15	461	0	90	0	175	124	0	0	180

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.13844	0.05295	0.01164	0.35716	0.00000	0.06934	0.00000	0.13554	0.09592	0.00000	0.00000	0.13901
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	12,628	2,738	2,654	1,694	2,248	0	960	0	1,325	292	2	0	716
476	Total Oper. Exp. Before Tax	Line 20	17,233	1,819	1,916	75	2,935	0	620	0	1,499	2,127	0	0	6,242
477	Net Oper. Income (NOI) before Tax		(4,605)	919	737	1,619	(687)	0	340	0	(174)	(1,835)	2	0	(5,527)
478	Interest Expense	Line 8 x WACC	2,235	358	66	30	890	-	169	-	325	229	-	-	169
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(6,840)	562	671	1,589	(1,577)	-	171	-	(499)	(2,063)	2	-	(5,696)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(6,840)	562	671	1,589	(1,577)	0	171	0	(499)	(2,063)	2	0	(5,696)
483	Fed & St Permanent Differences	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
484	State Temporary Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
485	State Taxable Income	Ln 482:484	(10,639)	(134)	566	1,546	(2,892)	0	(108)	0	(1,097)	(2,505)	2	0	(6,017)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(585)	(7)	31	85	(159)	-	(6)	-	(60)	(138)	0	-	(331)
488	State Income Tax (Def.)	Ln 484 x Ln 486	215	39	6	2	74	-	16	-	34	25	-	-	18
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	(370)	32	37	87	(85)	-	10	-	(26)	(113)	0	-	(313)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(6,840)	562	671	1,589	(1,577)	-	171	-	(499)	(2,063)	2	-	(5,696)
494	Fed & St Permanent Differences	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
495	Fed Temporary Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
496	State Income Tax Exp. (Cur.)	Line 487	585	7	(31)	(85)	159	-	6	-	60	138	(0)	-	331
497	Fed. Taxable Income	Ln 493:496	(10,054)	(126)	535	1,461	(2,733)	-	(102)	-	(1,037)	(2,367)	2	-	(5,686)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(2,111)	(27)	112	307	(574)	-	(21)	-	(218)	(497)	0	-	(1,194)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(2,111)	(27)	112	307	(574)	-	(21)	-	(218)	(497)	0	-	(1,194)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	821	150	23	9	284	-	60	-	129	95	-	-	69
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(45)	(8)	(1)	(1)	(16)	-	(3)	-	(7)	(5)	-	-	(4)
504	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	(2,120)	(66)	105	310	(488)	-	(15)	-	(226)	(511)	0	-	(1,231)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(2,696)	(34)	143	392	(733)	-	(27)	-	(278)	(635)	0	-	(1,525)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	991	181	28	11	343	-	73	-	156	115	-	-	84
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
514	Total Amortization of ITC	Line 504	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(2,490)	(34)	142	398	(572)	-	(5)	-	(253)	(623)	0	-	(1,543)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	24.94%	26.25%	25.46%	25.36%	24.74%	0.00%	26.54%	0.00%	24.47%	25.19%	25.35%	0.00%	25.30%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
524	Interest Expense	Line 8 x WACC	(2,235)	(358)	(66)	(30)	(890)	-	(169)	-	(325)	(229)	-	-	(169)
525	Permanent Diff Fed & State	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
529	Amort of Excess ADIT	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
532	Deferred Tax Federal	Ln 531 x Ln 498	821	150	23	9	284	-	60	-	129	95	-	-	69
533	Base for FIT Computation	Ln 523:532	2,387	257	71	44	1,235	-	196	-	293	180	-	-	111
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	635	68	19	12	328	-	52	-	78	48	-	-	30
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
539	Amort of Excess ADIT	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	(151)	(114)	(10)	7	146	-	2	-	(53)	(56)	-	-	(73)
541	Total FIT - Deferred	Line 532	821	150	23	9	284	-	60	-	129	95	-	-	69
542	Total FIT - Current & Deferred	Ln 540:541	671	37	13	16	430	-	62	-	77	40	-	-	(3)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
546	Interest Expense	Line 27 x WACC	(2,235)	(358)	(66)	(30)	(890)	-	(169)	-	(325)	(229)	-	-	(169)
547	Permanent Diff Fed & State	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
548	Temporary State Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
549	State Deferred Tax	Ln 548 x Ln 486	215	39	6	2	74	-	16	-	34	25	-	-	18
550	Net FIT Allowable	Line 542	671	37	13	16	430	-	62	-	77	40	-	-	(3)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,237	364	96	58	1,637	-	264	-	405	253	-	-	159
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	188	21	6	3	95	-	15	-	24	15	-	-	9
555	Total SIT - Deferred	Line 549	215	39	6	2	74	-	16	-	34	25	-	-	18
556	Total SIT - Current & Deferred	Ln 554:555	403	61	12	6	170	-	31	-	57	40	-	-	27
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,074	97	24	21	600	-	94	-	134	79	-	-	24
561	Total Income Tax Allocator		1.00000	0.09046	0.02276	0.02000	0.55846	0.00000	0.08706	0.00000	0.12494	0.07392	0.00000	0.00000	0.02240
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		344	-	344	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		18	-	18	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		55	-	55	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		536	76	460	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	194	-	41	-	88	65	-	-	-
576	Subtotal Prod, Trans and Dist		929	77	460	3	194	0	41	0	88	65	0	0	0
577	Customer Accounts		877	-	-	-	-	-	-	-	-	3	-	-	875
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		178	-	-	-	-	-	-	-	-	-	-	-	178
580	Subtotal before Admin & Gen		2,144	77	460	3	194	-	41	-	88	68	-	-	1,212
581	Admin & General		961	34	206	1	87	-	18	-	40	30	-	-	543
582	Total		3,105	111	666	5	281	-	60	-	128	98	-	-	1,756
583	Total Labor Allocator		1.00000	0.03589	0.21447	0.00154	0.09055	0.00000	0.01923	0.00000	0.04121	0.03155	0.00000	0.00000	0.56555

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		920,933	-	-	-	-	-	-	-	-	-	-	920,933	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
81	Total Prod, Trans and Dist Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		25,316	-	-	-	-	-	-	-	-	-	-	25,316	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		25,316	0	0	0	0	0	0	0	0	0	0	25,316	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		290,634	-	-	-	-	-	-	-	-	-	-	290,634	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		13,273	-	-	-	-	-	-	-	-	-	-	13,273	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		13,273	0	0	0	0	0	0	0	0	0	0	13,273	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		303,907	0	0	0	0	0	0	0	0	0	0	303,907	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
187	Distribution Reserve		(290,634)	0	0	0	0	0	0	0	0	0	0	(290,634)	0
188	Distribution Net Plant		630,299	0	0	0	0	0	0	0	0	0	0	630,299	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		25,316	0	0	0	0	0	0	0	0	0	0	25,316	0
192	General & Intangible Reserve		(13,273)	0	0	0	0	0	0	0	0	0	0	(13,273)	0
193	General & Intangible Net Plant		12,043	0	0	0	0	0	0	0	0	0	0	12,043	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
207	Total Reserve		(303,907)	0	0	0	0	0	0	0	0	0	0	(303,907)	0
208	Total Net Plant in Service		642,342	0	0	0	0	0	0	0	0	0	0	642,342	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		255	-	-	-	-	-	-	-	-	-	-	255	-
227	Retail 100%, Class = Net Plant		(407)	-	-	-	-	-	-	-	-	-	-	(407)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,355	0	0	0	0	0	0	0	0	0	0	1,355	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		65	-	-	-	-	-	-	-	-	-	-	65	-
239	Plant Held for Future Use Total		65	0	0	0	0	0	0	0	0	0	0	65	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(8,349)	-	-	-	-	-	-	-	-	-	-	(8,349)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,368	-	-	-	-	-	-	-	-	-	-	13,368	-
258	Retail 100%, Class = T&D		(5,140)	-	-	-	-	-	-	-	-	-	-	(5,140)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,239	-	-	-	-	-	-	-	-	-	-	12,239	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		12,118	0	0	0	0	0	0	0	0	0	0	12,118	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
271	Accumulated Depreciation		(303,907)	0	0	0	0	0	0	0	0	0	0	(303,907)	0
272	Net Electric Plant in Service		642,342	0	0	0	0	0	0	0	0	0	0	642,342	0
273	Construction Work in Progress		1,355	0	0	0	0	0	0	0	0	0	0	1,355	0
274	Plant Held for Future Use		65	0	0	0	0	0	0	0	0	0	0	65	0
275	Working Capital		12,118	0	0	0	0	0	0	0	0	0	0	12,118	0
276	Total Rate Base		655,879	0	0	0	0	0	0	0	0	0	0	655,879	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		88,800	-	-	-	-	-	-	-	-	-	-	88,800	-
286	Wholesale 100%														
287	Total Class Revenue		88,800	0	0	0	0	0	0	0	0	0	0	88,800	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		113,258	-	-	-	-	-	-	-	-	-	-	113,258	-
292	Less Lighting Facilities		(113,258)											(113,258)	
293	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		10,829	-	-	-	-	-	-	-	-	-	-	10,829	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		10,829	0	0	0	0	0	0	0	0	0	0	10,829	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		4,085	-	-	-	-	-	-	-	-	-	-	4,085	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		745	-	-	-	-	-	-	-	-	-	-	745	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,830	0	0	0	0	0	0	0	0	0	0	4,830	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		15,659	0	0	0	0	0	0	0	0	0	0	15,659	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		15,659	-	-	-	-	-	-	-	-	-	-	15,659	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		42,715	-	-	-	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,270	-	-	-	-	-	-	-	-	-	-	1,270	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,270	0	0	0	0	0	0	0	0	0	0	1,270	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		618	-	-	-	-	-	-	-	-	-	-	618	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		618	0	0	0	0	0	0	0	0	0	0	618	0
459															
460	Total Depreciation Expense		44,604	0	0	0	0	0	0	0	0	0	0	44,604	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		316	-	-	-	-	-	-	-	-	-	-	316	-
466	Net Total Plant		6,370	-	-	-	-	-	-	-	-	-	-	6,370	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,686	0	0	0	0	0	0	0	0	0	0	6,686	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	88,816	0	0	0	0	0	0	0	0	0	0	88,816	0
476	Total Oper. Exp. Before Tax	Line 20	66,918	0	0	0	0	0	0	0	0	0	0	66,918	0
477	Net Oper. Income (NOI) before Tax		21,898	0	0	0	0	0	0	0	0	0	0	21,898	0
478	Interest Expense	Line 8 x WACC	12,352	-	-	-	-	-	-	-	-	-	-	12,352	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	9,547	-	-	-	-	-	-	-	-	-	-	9,547	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	9,547	0	0	0	0	0	0	0	0	0	0	9,547	0
483	Fed & St Permanent Differences	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
484	State Temporary Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
485	State Taxable Income	Ln 482:484	(13,256)	0	0	0	0	0	0	0	0	0	0	(13,256)	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(729)	-	-	-	-	-	-	-	-	-	-	(729)	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	562	-	-	-	-	-	-	-	-	-	-	562	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	9,547	-	-	-	-	-	-	-	-	-	-	9,547	-
494	Fed & St Permanent Differences	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
495	Fed Temporary Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
496	State Income Tax Exp. (Cur.)	Line 487	729	-	-	-	-	-	-	-	-	-	-	729	-
497	Fed. Taxable Income	Ln 493:496	(12,527)	-	-	-	-	-	-	-	-	-	-	(12,527)	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(2,631)	-	-	-	-	-	-	-	-	-	-	(2,631)	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(2,631)	-	-	-	-	-	-	-	-	-	-	(2,631)	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
508	Total Federal Income Tax Exp.	Ln 501:507	(2,923)	-	-	-	-	-	-	-	-	-	-	(2,923)	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(3,360)	-	-	-	-	-	-	-	-	-	-	(3,360)	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,950	-	-	-	-	-	-	-	-	-	-	5,950	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
514	Total Amortization of ITC	Line 504	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
515	Total Amortization of PTC	Line 505	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(2,361)	-	-	-	-	-	-	-	-	-	-	(2,361)	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	27.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.09%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	46,340	-	-	-	-	-	-	-	-	-	-	46,340	-
524	Interest Expense	Line 8 x WACC	(12,352)	-	-	-	-	-	-	-	-	-	-	(12,352)	-
525	Permanent Diff Fed & State	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
529	Amort of Excess ADIT	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
533	Base for FIT Computation	Ln 523:532	11,164	-	-	-	-	-	-	-	-	-	-	11,164	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	2,968	-	-	-	-	-	-	-	-	-	-	2,968	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
539	Amort of Excess ADIT	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
540	Total FIT before Adding Deferred	Ln 535:539	(1,984)	-	-	-	-	-	-	-	-	-	-	(1,984)	-
541	Total FIT - Deferred	Line 532	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
542	Total FIT - Current & Deferred	Ln 540:541	2,946	-	-	-	-	-	-	-	-	-	-	2,946	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	46,340	-	-	-	-	-	-	-	-	-	-	46,340	-
546	Interest Expense	Line 27 x WACC	(12,352)	-	-	-	-	-	-	-	-	-	-	(12,352)	-
547	Permanent Diff Fed & State	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
548	Temporary State Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
549	State Deferred Tax	Ln 548 x Ln 486	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
550	Net FIT Allowable	Line 542	2,946	-	-	-	-	-	-	-	-	-	-	2,946	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	15,422	-	-	-	-	-	-	-	-	-	-	15,422	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	898	-	-	-	-	-	-	-	-	-	-	898	-
555	Total SIT - Deferred	Line 549	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
556	Total SIT - Current & Deferred	Ln 554:555	2,189	-	-	-	-	-	-	-	-	-	-	2,189	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	5,135	-	-	-	-	-	-	-	-	-	-	5,135	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,366	-	-	-	-	-	-	-	-	-	-	3,366	-
576	Subtotal Prod, Trans and Dist		3,366	0	0	0	0	0	0	0	0	0	0	3,366	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,366	-	-	-	-	-	-	-	-	-	-	3,366	-
581	Admin & General		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
582	Total		4,874	-	-	-	-	-	-	-	-	-	-	4,874	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		30,035	-	-	-	-	-	30,035	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		826	-	-	-	-	-	826	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		826	0	0	0	0	0	826	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		8,658	-	-	-	-	-	8,658	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		433	-	-	-	-	-	433	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		433	0	0	0	0	0	433	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		9,091	0	0	0	0	0	9,091	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
187	Distribution Reserve		(8,658)	0	0	0	0	0	(8,658)	0	0	0	0	0	0
188	Distribution Net Plant		21,376	0	0	0	0	0	21,376	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		826	0	0	0	0	0	826	0	0	0	0	0	0
192	General & Intangible Reserve		(433)	0	0	0	0	0	(433)	0	0	0	0	0	0
193	General & Intangible Net Plant		393	0	0	0	0	0	393	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
207	Total Reserve		(9,091)	0	0	0	0	0	(9,091)	0	0	0	0	0	0
208	Total Net Plant in Service		21,769	0	0	0	0	0	21,769	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		8	-	-	-	-	-	8	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(14)	-	-	-	-	-	(14)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(5)	0	0	0	0	0	(5)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(137)	-	-	-	-	-	(137)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		453	-	-	-	-	-	453	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(168)	-	-	-	-	-	(168)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		399	-	-	-	-	-	399	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		547	0	0	0	0	0	547	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
271	Accumulated Depreciation		(9,091)	0	0	0	0	0	(9,091)	0	0	0	0	0	0
272	Net Electric Plant in Service		21,769	0	0	0	0	0	21,769	0	0	0	0	0	0
273	Construction Work in Progress		(5)	0	0	0	0	0	(5)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		547	0	0	0	0	0	547	0	0	0	0	0	0
276	Total Rate Base		22,313	0	0	0	0	0	22,313	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		11,729	-	-	-	-	-	11,729	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		11,729	-	-	-	-	-	11,729	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		11,729	0	0	0	0	0	11,729	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		5,112	-	-	-	-	-	5,112	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		5,112	-	-	-	-	-	5,112	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		100	-	-	-	-	-	100	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		100	0	0	0	0	0	100	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		133	-	-	-	-	-	133	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24	-	-	-	-	-	24	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		158	0	0	0	0	0	158	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		257	0	0	0	0	0	257	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		257	-	-	-	-	-	257	-	-	-	-	-	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	-	-	-	-	-	2,991	-	-	-	-	-	-
427	Distribution Plant Total		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		41	-	-	-	-	-	41	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		41	0	0	0	0	0	41	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		21	0	0	0	0	0	21	0	0	0	0	0	0
459															
460	Total Depreciation Expense		3,053	0	0	0	0	0	3,053	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
466	Net Total Plant		216	-	-	-	-	-	216	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		226	0	0	0	0	0	226	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	11,730	0	0	0	0	0	11,730	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	3,535	0	0	0	0	0	3,535	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		8,195	0	0	0	0	0	8,195	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	420	-	-	-	-	-	420	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	7,774	-	-	-	-	-	7,774	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	7,774	0	0	0	0	0	7,774	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	7,031	0	0	0	0	0	7,031	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	387	-	-	-	-	-	387	-	-	-	-	-	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	42	-	-	-	-	-	42	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	429	-	-	-	-	-	429	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	7,774	-	-	-	-	-	7,774	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(387)	-	-	-	-	-	(387)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	6,644	-	-	-	-	-	6,644	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	1,395	-	-	-	-	-	1,395	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	1,395	-	-	-	-	-	1,395	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	161	-	-	-	-	-	161	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(9)	-	-	-	-	-	(9)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	1,397	-	-	-	-	-	1,397	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	1,782	-	-	-	-	-	1,782	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	194	-	-	-	-	-	194	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,826	-	-	-	-	-	1,826	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.41%	0.00%	0.00%	0.00%	0.00%	0.00%	25.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,577	-	-	-	-	-	1,577	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(420)	-	-	-	-	-	(420)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	161	-	-	-	-	-	161	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	423	-	-	-	-	-	423	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	112	-	-	-	-	-	112	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	(38)	-	-	-	-	-	(38)	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	161	-	-	-	-	-	161	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	123	-	-	-	-	-	123	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,577	-	-	-	-	-	1,577	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(420)	-	-	-	-	-	(420)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
549	State Deferred Tax	Ln 548 x Ln 486	42	-	-	-	-	-	42	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	123	-	-	-	-	-	123	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	578	-	-	-	-	-	578	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	34	-	-	-	-	-	34	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	42	-	-	-	-	-	42	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	76	-	-	-	-	-	76	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	199	-	-	-	-	-	199	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		110	-	-	-	-	-	110	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		110	0	0	0	0	0	110	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		110	-	-	-	-	-	110	-	-	-	-	-	-
581	Admin & General		49	-	-	-	-	-	49	-	-	-	-	-	-
582	Total		159	-	-	-	-	-	159	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
3	Accum. Depreciation & Amort.	Line 171	(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
4	Net Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
5	Construction Work in Progress	Line 229	1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
7	Working Capital	Line 265	770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
8	Total Rate Base		28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153	13,985,956	1,221,241	72,791	5,339,351	64,371	717,583	118,668	655,879	22,313
9																
10	**Revenue**															
11	Class Revenue	Line 287	6,359,106	(2,548,176)	3,810,930	19,911	3,791,019	2,393,435	209,362	13,588	890,383	10,914	123,932	25,641	118,477	5,288
12	Revenue Credits	Line 307	279,855	-	279,855	227,543	52,312	42,268	3,219	288	4,903	33	486	1,098	16	1
13	Total Revenue		6,638,960	(2,548,176)	4,090,785	247,454	3,843,331	2,435,703	212,581	13,876	895,286	10,947	124,417	26,739	118,492	5,289
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,651,395	(1,963,852)	687,542	18,597	668,945	440,789	38,045	3,180	138,844	1,844	21,525	8,724	15,759	235
17	Depreciation	Line 460	1,230,163	8,438	1,238,602	58,216	1,180,386	736,947	64,716	4,184	277,366	3,315	38,930	7,270	44,604	3,053
18	Tax Other Than Income Tax	Line 470	532,791	(293,922)	238,869	18,254	220,615	139,343	12,162	741	52,451	636	7,079	1,291	6,686	226
19	Gain/Loss on Disposition		-	(982)	(982)	-	(982)	(619)	(54)	(3)	(235)	(3)	(31)	(5)	(31)	(1)
20	Operating Expense before Tax		4,414,349	(2,250,318)	2,164,031	95,067	2,068,964	1,316,460	114,869	8,102	468,425	5,792	67,504	17,281	67,018	3,513
21	Income Tax Expense	Line 517	291,462	(56,570)	234,892	28,892	206,000	131,094	11,428	631	49,620	606	6,214	1,074	5,135	199
22	Total Operating Expense		4,705,812	(2,306,888)	2,398,923	123,959	2,274,964	1,447,554	126,297	8,733	518,045	6,399	73,718	18,355	72,153	3,712
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
26	Net Operating Income Required	Ln 8 x Ln 34	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	6,359,106	(2,548,176)	3,810,930	19,911	3,791,019	2,393,435	209,362	13,588	890,383	10,914	123,932	25,641	118,477	5,288
32																
33	Rate of Return Earned	Ln 25 / Ln 8					7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
34	Rate of Return Requested	JSS Sch. 14					7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35																
36	Revenues @ Cost of Service	Ln 11					3,791,019	2,393,435	209,362	13,588	890,383	10,914	123,932	25,641	118,477	5,288
37	Increase/(Decrease) Justified	Ln 29					-	-	-	-	-	-	-	-	-	-
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		7,129,012	(2,721)	7,126,291	13	7,126,278	4,323,727	383,679	26,866	2,023,293	24,229	327,738	16,747	-	-
44	Production Intermediate Demand		648,022	0	648,022	30,847	617,175	374,458	33,229	2,327	175,228	2,098	28,384	1,450	-	-
45	Production Peaking Demand		665,362	0	665,362	14,689	650,673	394,783	35,032	2,453	184,739	2,212	29,924	1,529	-	-
46	Production Solar Demand		3,459,132	0	3,459,132	7	3,459,126	2,098,755	186,239	13,041	982,115	11,761	159,085	8,129	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,941,499	(42,691)	11,898,807	45,556	11,853,251	7,191,723	638,179	44,687	3,365,375	40,301	545,131	27,855	0	0
49	Production Plant Allocators						0.99617	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	51,066	4,531	317	23,896	286	3,871	198	-	-
53	Production Intermediate Demand		5,199		5,199	247	4,952	3,004	267	19	1,406	17	228	12	-	-
54	Production Peaking Demand		44,954		44,954	992	43,962	26,673	2,367	166	12,482	149	2,022	103	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,578	2,625	184	13,841	166	2,242	115	-	-
56	Transmission		7,818,087	(923,423)	6,894,664	2,073,653	4,821,012	3,044,092	257,758	15,912	1,294,749	13,693	193,097	1,712	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,678	2,428	150	12,198	129	1,819	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
59	Transmission Plant Total		8,046,575	(923,423)	7,123,152	2,074,893	5,048,259	3,183,092	269,976	16,747	1,358,571	14,440	203,278	2,155	0	0
60	Transmission Plant Allocators						0.70871	0.63053	0.05348	0.00332	0.26912	0.00286	0.04027	0.00043	0.00000	0.00000
61																
62	Total Prod and Trans Plant		19,988,074	(966,114)	19,021,960	2,120,449	16,901,511	10,374,815	908,155	61,434	4,723,946	54,741	748,409	30,010	0	0
63	Prod and Trans Plant Allocators						0.88853	0.61384	0.05373	0.00363	0.27950	0.00324	0.04428	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		6,851,070	(905,174)	5,945,895	-	5,945,895	3,833,346	346,158	15,872	1,532,479	24,662	140,259	53,119	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,443,511	(878,910)	2,564,602	-	2,564,602	2,001,835	166,194	3,370	370,617	-	11,306	11,279	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		768,242	(596)	767,646	-	767,646	671,167	48,776	5,502	18,001	0	25	24,175	-	-
71	Distribution Metering		544,572	(54)	544,519	-	544,519	439,628	44,648	3,798	37,485	133	1,021	17,807	-	-
72	Lighting Facilities		971,578	(50,646)	920,933	-	920,933	-	-	-	-	-	-	-	920,933	-
73	EV Solution		30,035	0	30,035	-	30,035	-	-	-	-	-	-	-	-	30,035
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		12,616,801	(1,835,379)	10,781,422	0	10,781,422	6,945,977	605,776	28,542	1,958,581	24,795	160,404	106,380	920,933	30,035
76	Distribution Plant Allocators						1.00000	0.64425	0.05619	0.00265	0.18166	0.00230	0.01488	0.00987	0.08542	0.00279
77																
78	Total Trans and Dist Plant		20,663,377	(2,758,802)	17,904,575	2,074,893	15,829,682	10,129,069	875,752	45,289	3,317,152	39,235	363,682	108,535	920,933	30,035
79	Total Trans and Dist Plant Allocators						0.88411	0.63988	0.05532	0.00286	0.20955	0.00248	0.02297	0.00686	0.05818	0.00190
80																
81	Total Prod, Trans and Dist Plant		32,604,875	(2,801,493)	29,803,382	2,120,449	27,682,933	17,320,792	1,513,931	89,976	6,682,527	79,536	908,813	136,390	920,933	30,035
82	Total Prod, Trans and Dist Plant Allocators						0.92885	0.62568	0.05469	0.00325	0.24140	0.00287	0.03283	0.00493	0.03327	0.00108
83																
84	General & Intangible Plant															
85	Labor		1,356,382	(3,323)	1,353,059	36,127	1,316,932	858,755	74,889	6,175	286,054	3,832	44,960	16,125	25,316	826
86	Retail 100%, Class = # Bills		135,179		135,179	-	135,179	118,154	8,597	969	3,194	0	10	4,256	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,491,561	(3,323)	1,488,238	36,127	1,452,111	976,909	83,486	7,144	289,248	3,832	44,969	20,381	25,316	826
89	General & Intangible Plant Allocators						0.97573	0.67275	0.05749	0.00492	0.19919	0.00264	0.03097	0.01404	0.01743	0.00057
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		110,579	0	110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	-	-
93	Energy Storage Plant Total		110,579	0	110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	0	0
94	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
106	Total Gross Electric Plant Allocators						0.93138	0.62765	0.05483	0.00334	0.23965	0.00287	0.03286	0.00539	0.03236	0.00106
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		3,342,595	(6,457)	3,336,138	6	3,336,131	2,024,131	179,617	12,577	947,194	11,343	153,429	7,840	-	-
112	Production Intermediate Demand		474,088	22,933	497,021	23,659	473,362	287,203	25,486	1,785	134,397	1,609	21,770	1,112	-	-
113	Production Peaking Demand		461,766	33,002	494,768	10,923	483,845	293,563	26,050	1,824	137,373	1,645	22,252	1,137	-	-
114	Production Solar Demand		461,520	14,238	475,758	1	475,758	288,656	25,615	1,794	135,077	1,618	21,880	1,118	-	-
115	Retail 100%, Removed		11,097	(11,097)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,751,066	52,620	4,803,685	34,589	4,769,096	2,893,554	256,768	17,979	1,354,042	16,215	219,331	11,207	0	0
117	Production Plant Allocators						0.99280	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,747	776	54	4,093	49	663	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,260	112	8	590	7	96	5	-	-
122	Production Peaking Demand		2,670		2,670	59	2,611	1,584	141	10	741	9	120	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,194	106	7	559	7	90	5	-	-
124	Transmission		1,041,285	(23,867)	1,017,418	306,000	711,417	449,204	38,036	2,348	191,061	2,021	28,494	253	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,442	291	18	1,464	15	218	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,067,971	(23,867)	1,044,104	306,163	737,940	465,431	39,462	2,445	198,508	2,108	29,682	304	0	0
128	Transmission Plant Allocators						0.70677	0.63072	0.05348	0.00331	0.26900	0.00286	0.04022	0.00041	0.00000	0.00000
129																
130	Total Prod and Trans Plant		5,819,036	28,753	5,847,789	340,753	5,507,036	3,358,985	296,230	20,425	1,552,549	18,323	249,013	11,511	0	0
131	Prod and Trans Plant Allocators						0.94173	0.60994	0.05379	0.00371	0.28192	0.00333	0.04522	0.00209	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		1,038,340	(15,441)	1,022,898	-	1,022,898	659,467	59,551	2,731	263,639	4,243	24,129	9,138	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		680,588	(46,974)	633,614	-	633,614	494,576	41,060	833	91,565	-	2,793	2,787	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		233,764	9,997	243,762	-	243,762	213,125	15,489	1,747	5,716	0	8	7,677	-	-
139	Distribution Metering		185,679	3,820	189,499	-	189,499	152,996	15,538	1,322	13,045	46	355	6,197	-	-
140	Lighting Facilities		286,494	4,140	290,634	-	290,634	-	-	-	-	-	-	-	290,634	-
141	EV Solution		8,658	0	8,658	-	8,658	-	-	-	-	-	-	-	-	8,658
142	Distribution IS Equipment		3,444	0	3,444	-	3,444	-	-	-	-	-	3,444	-	-	-
143	Distribution Plant Total		2,436,967	(44,458)	2,392,509	0	2,392,509	1,520,165	131,638	6,632	373,965	4,289	30,730	25,799	290,634	8,658
144	Distribution Plant Allocators						1.00000	0.63539	0.05502	0.00277	0.15631	0.00179	0.01284	0.01078	0.12148	0.00362
145																
146	Total Trans and Dist Plant		3,504,937	(68,325)	3,436,613	306,163	3,130,449	1,985,596	171,100	9,077	572,473	6,397	60,412	26,103	290,634	8,658
147	Total Trans and Dist Plant Allocators						0.91091	0.63428	0.05466	0.00290	0.18287	0.00204	0.01930	0.00834	0.09284	0.00277
148																
149	Total Prod, Trans and Dist Plant		8,256,003	(15,705)	8,240,298	340,753	7,899,545	4,879,150	427,868	27,057	1,926,515	22,612	279,742	37,310	290,634	8,658
150	Total Prod, Trans and Dist Plant Allocators						0.95865	0.61765	0.05416	0.00343	0.24388	0.00286	0.03541	0.00472	0.03679	0.00110
151																
152	General & Intangible Plant															
153	Labor		719,563	(10,144)	709,418	18,941	690,477	450,251	39,265	3,238	149,980	2,009	23,573	8,455	13,273	433
154	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		57,436		57,436	-	57,436	50,202	3,653	412	1,357	0	4	1,808	-	-
156	General & Intangible Plant Total		776,999	(10,144)	766,855	18,941	747,913	500,454	42,918	3,649	151,337	2,009	23,577	10,263	13,273	433
157	General & Intangible Plant Allocators						0.97530	0.66913	0.05738	0.00488	0.20235	0.00269	0.03152	0.01372	0.01775	0.00058
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		2,670	(68)	2,602	7	2,595	1,382	143	13	856	13	165	22	-	-
161	Energy Storage Plant Total		2,670	(68)	2,602	7	2,595	1,382	143	13	856	13	165	22	0	0
162	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,560	186	21	69	0	0	92	-	-
167	Retail 100%, Removed		449,249	(449,249)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		451,586	(449,249)	2,337	(591)	2,928	2,560	186	21	69	0	0	92	0	0
170																
171	Total Accumulated Depreciation		9,487,258	(475,166)	9,012,092	359,110	8,652,982	5,383,545	471,115	30,741	2,078,777	24,634	303,485	47,687	303,907	9,091
172	Total Accum Deprec Allocators						0.96015	0.62216	0.05445	0.00355	0.24024	0.00285	0.03507	0.00551	0.03512	0.00105
173																
174	[redacted]															
175	**Net Plant in Service**															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
176	Production Gross Plant		11,941,499	(42,691)	11,898,807	45,556	11,853,251	7,191,723	638,179	44,687	3,365,375	40,301	545,131	27,855	0	0
177	Production Reserve		(4,751,066)	(52,620)	(4,803,685)	(34,589)	(4,769,096)	(2,893,554)	(256,768)	(17,979)	(1,354,042)	(16,215)	(219,331)	(11,207)	0	0
178	Production Net Plant		7,190,433	(95,311)	7,095,122	10,967	7,084,155	4,298,169	381,411	26,707	2,011,333	24,086	325,800	16,648	0	0
179	Production Net Plant Allocators						0.99845	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
180																
181	Transmission Gross Plant		8,046,575	(923,423)	7,123,152	2,074,893	5,048,259	3,183,092	269,976	16,747	1,358,571	14,440	203,278	2,155	0	0
182	Transmission Reserve		(1,067,971)	23,867	(1,044,104)	(306,163)	(737,940)	(465,431)	(39,462)	(2,445)	(198,508)	(2,108)	(29,682)	(304)	0	0
183	Transmission Net Plant		6,978,605	(899,556)	6,079,049	1,768,730	4,310,319	2,717,660	230,514	14,302	1,160,064	12,332	173,596	1,851	0	0
184	Transmission Net Plant Allocators						0.70905	0.63050	0.05348	0.00332	0.26914	0.00286	0.04027	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		12,616,801	(1,835,379)	10,781,422	-	10,781,422	6,945,977	605,776	28,542	1,958,581	24,795	160,404	106,380	920,933	30,035
187	Distribution Reserve		(2,436,967)	44,458	(2,392,509)	-	(2,392,509)	(1,520,165)	(131,638)	(6,632)	(373,965)	(4,289)	(30,730)	(25,799)	(290,634)	(8,658)
188	Distribution Net Plant		10,179,835	(1,790,921)	8,388,913	0	8,388,913	5,425,812	474,138	21,910	1,584,615	20,506	129,674	80,581	630,299	21,376
189	Distribution Net Plant Allocators						1.00000	0.64678	0.05652	0.00261	0.18889	0.00244	0.01546	0.00961	0.07513	0.00255
190																
191	General & Intangible Gross Plant		1,491,561	(3,323)	1,488,238	36,127	1,452,111	976,909	83,486	7,144	289,248	3,832	44,969	20,381	25,316	826
192	General & Intangible Reserve		(776,999)	10,144	(766,855)	(18,941)	(747,913)	(500,454)	(42,918)	(3,649)	(151,337)	(2,009)	(23,577)	(10,263)	(13,273)	(433)
193	General & Intangible Net Plant		714,562	6,821	721,383	17,185	704,198	476,455	40,568	3,495	137,911	1,823	21,393	10,118	12,043	393
194	General & Intangible Net Plant Allocators						0.97618	0.67659	0.05761	0.00496	0.19584	0.00259	0.03038	0.01437	0.01710	0.00056
195																
196	Energy Storage Gross Plant		110,579	0	110,579	317	110,262	58,727	6,063	573	36,384	563	7,032	921	0	0
197	Energy Storage Reserve		(2,670)	68	(2,602)	(7)	(2,595)	(1,382)	(143)	(13)	(856)	(13)	(165)	(22)	0	0
198	Energy Storage Net Plant		107,909	68	107,977	309	107,668	57,345	5,920	560	35,527	550	6,866	900	0	0
199	Energy Storage Net Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,752)	(127)	(14)	(47)	(0)	(0)	(63)	0	0
202	Other Reserve		(451,586)	449,249	(2,337)	591	(2,928)	(2,560)	(186)	(21)	(69)	(0)	(0)	(92)	(0)	(0)
203	Other Net Plant		313,376	(320,208)	(6,831)	(1,898)	(4,933)	(4,312)	(314)	(35)	(117)	(0)	(0)	(155)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
205																
206	Total Gross Plant		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
207	Total Reserve		(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
208	Total Net Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
209	Total Net Plant Allocators						0.91980	0.62996	0.05499	0.00325	0.23940	0.00288	0.03192	0.00534	0.03120	0.00106
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		200,759	(2)	200,757	0	200,757	121,805	10,809	757	56,999	683	9,233	472	-	-
214	Production Intermediate Demand		35,743	0	35,743	1,701	34,042	20,654	1,833	128	9,665	116	1,566	80	-	-
215	Production Peaking Demand		15,346	0	15,346	339	15,007	9,105	808	57	4,261	51	690	35	-	-
216	Production Solar Demand		256,551	(1,126)	255,425	0	255,424	154,973	13,752	963	72,520	868	11,747	600	-	-
217	Transmission		306,180	(30,597)	275,582	82,885	192,698	121,674	10,303	636	51,752	547	7,718	68	-	-
218	Distribution Primary		584,199	(403,980)	180,219	-	180,219	116,188	10,492	481	46,449	748	4,251	1,610	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		418,482	(383,985)	34,497	-	34,497	26,927	2,236	45	4,985	-	152	152	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		4,358	0	4,358	-	4,358	3,810	277	31	102	0	0	137	-	-
223	Distribution Metering		3,056	0	3,056	-	3,056	2,467	251	21	210	1	6	100	-	-
224	Lighting Facilities		22,694	(21,186)	1,508	-	1,508	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		648	0	648	-	648	-	-	-	-	-	648	-	-	-
226	Labor		16,368	(2,759)	13,609	363	13,245	8,637	753	62	2,877	39	452	162	255	8
227	Retail 100%, Class = Net Plant		(13,053)	0	(13,053)	-	(13,053)	(8,223)	(718)	(42)	(3,125)	(38)	(417)	(70)	(407)	(14)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
230	Total Construction Work in Progress Allocator						0.91536	0.62664	0.05507	0.00340	0.26745	0.00327	0.03908	0.00363	0.00147	(0.00001)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	0	98,700	0	98,700	59,884	5,314	372	28,023	336	4,539	232	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
235	Production Peaking Demand		1,175	0	1,175	26	1,149	697	62	4	326	4	53	3	-	-
236	Transmission		23,808	0	23,808	7,161	16,648	10,512	890	55	4,471	47	667	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,649	149	7	659	11	60	23	-	-
238	Labor		3,462	0	3,462	92	3,370	2,197	192	16	732	10	115	41	65	2
239	Plant Held for Future Use Total		129,703	0	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
240	Plant Held for Future Use Allocator						0.94388	0.61213	0.05396	0.00371	0.27945	0.00333	0.04439	0.00249	0.00053	0.00002
241																
242																
243	**Working Capital**															
244	Production Base Demand		65,502	0	65,502	0	65,502	39,742	3,527	247	18,597	223	3,012	154	-	-
245	Production Intermediate Demand		0	4,413	4,413	210	4,203	2,550	226	16	1,193	14	193	10	-	-
246	Production Peaking Demand		0	4,695	4,695	104	4,591	2,786	247	17	1,304	16	211	11	-	-
247	Production Base Energy		107,988	0	107,988	1	107,988	57,515	5,938	561	35,633	551	6,887	902	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,425	0	96,425	3,469	92,956	49,509	5,111	483	30,673	475	5,928	777	-	-
250	Production Solar Demand		981	0	981	0	981	595	53	4	279	3	45	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(256,681)	256,681	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(365,121)	0	(365,121)	(9,916)	(355,205)	(234,139)	(20,268)	(1,688)	(73,624)	(979)	(11,394)	(4,626)	(8,349)	(137)
255	Retail 100%, Class = # Bills		144,341	751	145,092	-	145,092	126,818	9,227	1,040	3,429	0	10	4,568	-	-
256	Retail 100%, Class = Prod		(202,619)	0	(202,619)	-	(202,619)	(122,935)	(10,909)	(764)	(57,527)	(689)	(9,318)	(476)	-	-
257	Retail 100%, Class = Net Plant		475,399	(46,879)	428,519	-	428,519	269,951	23,564	1,393	102,588	1,234	13,680	2,288	13,368	453
258	Retail 100%, Class = T&D		(107,911)	19,561	(88,349)	-	(88,349)	(56,533)	(4,888)	(253)	(18,514)	(219)	(2,030)	(606)	(5,140)	(168)
259	Retail 100%, Class = Metering		1,739	0	1,739	-	1,739	1,404	143	12	120	0	3	57	-	-
260	Retail 100%, Removed		393,949	(393,949)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(34)	(8,877)	(5,386)	(478)	(33)	(2,520)	(30)	(408)	(21)	-	-
263	Gross Total Plant		406,094	0	406,094	27,865	378,229	237,397	20,738	1,263	90,642	1,086	12,427	2,039	12,239	399
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,828)	(11,747)	(7,407)	(628)	(39)	(3,161)	(34)	(473)	(5)	-	-
265	Total Working Capital		770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
266	Total Working Capital Allocator						0.92684	0.64275	0.05613	0.00401	0.22932	0.00293	0.03335	0.00901	0.02152	0.00097
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302	18,354,675	1,603,352	97,679	7,008,112	83,932	960,814	157,629	946,249	30,860
271	Accumulated Depreciation		(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)	(5,383,545)	(471,115)	(30,741)	(2,078,777)	(24,634)	(303,485)	(47,687)	(303,907)	(9,091)
272	Net Electric Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320	12,971,130	1,132,238	66,938	4,929,334	59,298	657,329	109,943	642,342	21,769
273	Construction Work in Progress		1,852,070	(844,375)	1,007,695	85,289	922,405	578,018	50,795	3,139	246,695	3,014	36,046	3,347	1,355	(5)
274	Plant Held for Future Use		129,703	0	129,703	7,279	122,424	74,939	6,606	454	34,211	407	5,434	305	65	2
275	Working Capital		770,971	(163,525)	607,445	44,442	563,004	361,868	31,602	2,260	129,110	1,652	18,774	5,073	12,118	547
276	Total Rate Base		28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153	13,985,956	1,221,241	72,791	5,339,351	64,371	717,583	118,668	655,879	22,313
277	Total Rate Base Allocator						0.91992	0.63005	0.05502	0.00328	0.24053	0.00290	0.03233	0.00535	0.02955	0.00101
278																
279																
280	**Class Revenue**															
281	Retail Sales of Electric		6,133,939	(2,585,701)	3,548,239	-	3,548,239	2,325,133	203,301	13,163	858,421	10,531	118,754	25,376	-	(6,441)
282	Production Solar Demand		75,050	37,525	112,575	(0)	112,574	68,302	6,061	424	31,962	383	5,177	265	-	-
283	EV Solution		11,729	-	11,729	-	11,729	-	-	-	-	-	-	-	-	11,729
284	Lighting Facilities Revenue		118,477	-	118,477	-	118,477	-	-	-	-	-	-	-	118,477	-
285	Retail Revenue		6,339,195	(2,548,176)	3,791,019	(0)	3,791,019	2,393,435	209,362	13,588	890,383	10,914	123,932	25,641	118,477	5,288
286	Wholesale 100%		19,911	-	19,911	19,911	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		6,359,106	(2,548,176)	3,810,930	19,910	3,791,019	2,393,435	209,362	13,588	890,383	10,914	123,932	25,641	118,477	5,288
288	Total Retail Sales of Electric & Lighting Allocator						0.99478	0.65529	0.05730	0.00371	0.24193	0.00297	0.03347	0.00715	-	(0.00182)
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,347,498	(2,491,606)	3,855,892	218,562	3,637,331	2,304,610	201,154	13,245	845,666	10,340	118,203	25,665	113,358	5,090
292	Less Lighting Facilities		(118,448)		(118,448)		(118,448)								(113,358)	(5,090)
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		6,229,050	(2,491,606)	3,737,445	218,562	3,518,883	2,304,610	201,154	13,245	845,666	10,340	118,203	25,665	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
294	Function Allocator for Electric Revenue						1.00000	0.65493	0.05716	0.00376	0.24032	0.00294	0.03359	0.00729	0.00000	0.00000
295																
296	[redacted]															
297	**Revenue Credits**															
298	Transmission		15,339	0	15,339	4,613	10,726	6,772	573	35	2,881	30	430	4	-	-
299	Distribution Primary		239	0	239	-	239	154	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,642	468	9	1,045	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,123	2,116	239	781	0	1	1,049	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	240	17	2	6	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		222,883	0	222,883	222,883	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	47	536	337	29	2	129	2	17	3	16	1
307	Total Revenue Credits		279,855	0	279,855	227,543	52,312	42,268	3,219	288	4,903	33	486	1,098	16	1
308	Total Revenue Credits Allocator						0.18692	0.80801	0.06154	0.00551	0.09373	0.00063	0.00928	0.02099	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		38,288		38,288		38,288	23,230	2,061	144	10,871	130	1,761	90	-	-
314	Production Intermediate Demand		3,239		3,239		3,085	1,872	166	12	876	10	142	7	-	-
315	Production Peaking Demand		6,218		6,218		6,080	3,689	327	23	1,726	21	280	14	-	-
316	Production Solar Demand		18,023		18,023		18,023	10,935	970	68	5,117	61	829	42	-	-
317	Production Demand O&M Subtotal		65,768	0	65,768	0	65,476	39,726	3,525	247	18,590	223	3,011	154	0	0
318	Production Demand O&M Allocators						0.99557	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		101,372		101,372		101,371	53,991	5,574	527	33,450	517	6,465	847	-	-
322	Production Intermediate Energy		8,612		8,612		8,132	4,331	447	42	2,683	42	519	68	-	-
323	Production Peaking Energy		8,545		8,545		8,237	4,387	453	43	2,718	42	525	69	-	-
324	Production Solar Energy		8,099		8,099		8,098	4,313	445	42	2,672	41	516	68	-	-
325	Production Energy O&M Subtotal		126,626	0	126,626	0	125,839	67,023	6,919	654	41,523	642	8,025	1,052	0	0
326	Production Energy O&M Allocators						0.99378	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
327																
328	Production O&M Total		192,394	0	192,394	0	191,315	106,750	10,445	901	60,113	865	11,036	1,205	0	0
329	Production O&M Total Allocators						0.99439	0.55798	0.05459	0.00471	0.31421	0.00452	0.05769	0.00630	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		208		208	0	208	126	11	1	59	1	10	0	-	-
333	Production Intermediate Demand		13		13	1	12	7	1	0	3	0	1	0	-	-
334	Production Peaking Demand		111		111	2	109	66	6	0	31	0	5	0	-	-
335	Production Solar Demand		120		120	0	120	73	6	0	34	0	6	0	-	-
336	Transmission		33,213		33,213	9,989	23,224	14,664	1,242	77	6,237	66	930	8	-	-
337	Transmission - Radials		112		112	-	112	71	6	0	30	0	4	0	-	-
338	Transmission O&M Total		33,777	0	33,777	9,992	23,785	15,007	1,272	79	6,395	68	955	9	0	0
339	Transmission O&M Allocators						0.70417	0.63096	0.05347	0.00331	0.26885	0.00285	0.04017	0.00039	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		51,842		51,842	-	51,842	33,423	3,018	138	13,362	215	1,223	463	-	-
343	Distribution Secondary		20,264		20,264	-	20,264	15,817	1,313	27	2,928	-	89	89	-	-
344	Distribution Service		11,034		11,034	-	11,034	9,647	701	79	259	0	0	347	-	-
345	Distribution Metering		10,239		10,239	-	10,239	8,267	840	71	705	2	19	335	-	-
346	Lighting Facilities		10,829		10,829	-	10,829	-	-	-	-	-	-	-	10,829	-
347	EV Solution		100		100	-	100	-	-	-	-	-	-	-	-	100
348	Distribution IS Equipment		26		26	-	26	-	-	-	-	-	26	-	-	-
349	Distribution O&M Total		104,333	0	104,333	0	104,333	67,154	5,872	316	17,254	218	1,358	1,235	10,829	100
350	Distribution O&M Allocators						1.00000	0.64365	0.05628	0.00302	0.16537	0.00208	0.01301	0.01183	0.10379	0.00095
351																
352	Customer Accounting															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241		241	195	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		85,640		85,640		85,640	74,854	5,446	614	2,024	0	6	2,696	-	-
356	Customer Accounting O&M		85,881	0	85,881	0	85,881	75,049	5,466	615	2,040	0	7	2,704	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87387	0.06365	0.00716	0.02376	0.00000	0.00008	0.03149	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		3,492		3,492		3,492	3,052	222	25	83	0	0	110	-	-
361	Customer Serv & Info. O&M		3,492	0	3,492	0	3,492	3,052	222	25	83	0	0	110	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,845		16,845		16,845	14,723	1,071	121	398	0	1	530	-	-
366	Sales O&M		16,845	0	16,845	0	16,845	14,723	1,071	121	398	0	1	530	0	0
367	Sales O&M Allocators						1.00000	0.87405	0.06359	0.00716	0.02363	0.00000	0.00007	0.03148	0.00000	0.00000
368																
369	Admin and General															
370	Labor		224,502	(6,148)	218,354		212,524	138,584	12,086	997	46,163	618	7,256	2,602	4,085	133
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,021	14,450	1,262	77	5,517	66	756	124	745	24
373	Retail 100%, Class = # Bills		7,573	(2,593)	4,980		4,980	4,353	317	36	118	0	0	157	-	-
374	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		256,792	(8,740)	248,052	0	240,526	157,387	13,664	1,109	51,798	684	8,012	2,883	4,830	158
379	Admin & General O&M Allocators						0.96966	0.65434	0.05681	0.00461	0.21535	0.00285	0.03331	0.01199	0.02008	0.00065
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		1,949,018	(1,949,018)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,094	(6,094)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		1,955,112	(1,955,112)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,648,625	(1,963,852)	684,773	9,992	666,176	439,121	38,012	3,165	138,080	1,835	21,369	8,677	15,659	257
387	Total O&M Allocators						0.97284	0.65917	0.05706	0.00475	0.20727	0.00275	0.03208	0.01302	0.02351	0.00039
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2,769.1009		2,769.1009		2,769.1009	1,667.4386	32.7840	14.5718	763.4329	8.7998	155.9471	47.6565	100.2235	(21.7535)
390	Total Adjusted O&M		2,651,395	(1,963,852)	687,542	9,992	668,945	440,789	38,045	3,180	138,844	1,844	21,525	8,724	15,759	235
391																
392	[redacted]															
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,597	3,235	337,832	1	337,831	204,972	18,189	1,274	95,917	1,149	15,537	794	-	-
396	Production Intermediate Demand		53,018	7,573	60,591	2,884	57,706	35,012	3,107	218	16,384	196	2,654	136	-	-
397	Production Peaking Demand		18,807	11,388	30,195	667	29,529	17,916	1,590	111	8,384	100	1,358	69	-	-
398	Production Solar Demand		121,946	8,541	130,488	0	130,487	79,171	7,025	492	37,048	444	6,001	307	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		529,961	29,145	559,105	3,552	555,554	337,071	29,911	2,094	157,733	1,889	25,550	1,306	0	0
401	Production Plant Allocators						0.99365	0.60673	0.05384	0.00377	0.28392	0.00340	0.04599	0.00235	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	944	84	6	442	5	72	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	20	900	546	48	3	256	3	41	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	621	55	4	290	3	47	2	-	-
408	Transmission		184,435	(8,858)	175,578	52,807	122,770	77,520	6,564	405	32,972	349	4,917	44	-	-
409	Transmission - Radials		999		999	-	999	631	53	3	268	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		189,029	(8,858)	180,172	52,832	127,340	80,317	6,810	422	34,254	364	5,122	52	0	0

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
412	Transmission Plant Allocators						0.70677	0.63073	0.05348	0.00331	0.26899	0.00286	0.04022	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		718,990	20,287	739,277	56,384	682,893	417,388	36,721	2,516	191,986	2,253	30,671	1,358	0	0
415	Prod and Trans Plant Allocators						0.92373	0.61121	0.05377	0.00368	0.28114	0.00330	0.04491	0.00199	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		188,948	(7,904)	181,043	-	181,043	116,719	10,540	483	46,662	751	4,271	1,617	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		104,353	(22,901)	81,452	-	81,452	63,579	5,278	107	11,771	-	359	358	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		21,466	3,983	25,449	-	25,449	22,250	1,617	182	597	0	1	801	-	-
423	Distribution Metering		34,330	1,912	36,241	-	36,241	29,260	2,972	253	2,495	9	68	1,185	-	-
424	Lighting Facilities		40,964	1,751	42,715	-	42,715	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	0	2,991	-	2,991	-	-	-	-	-	-	-	-	2,991
427	Distribution Plant Total		393,051	(23,160)	369,892	0	369,892	231,809	20,407	1,025	61,524	760	4,699	3,962	42,715	2,991
428	Distribution Plant Allocators						1.00000	0.62669	0.05517	0.00277	0.16633	0.00205	0.01270	0.01071	0.11548	0.00809
429																
430	Total Trans and Dist Plant		582,081	(32,018)	550,063	52,832	497,231	312,126	27,217	1,447	95,778	1,123	9,820	4,015	42,715	2,991
431	Total Trans and Dist Plant Allocators						0.90395	0.62773	0.05474	0.00291	0.19262	0.00226	0.01975	0.00807	0.08591	0.00601
432																
433	Total Prod, Trans and Dist Plant		1,112,041	(2,873)	1,109,169	56,384	1,052,785	649,197	57,128	3,542	253,510	3,012	35,370	5,320	42,715	2,991
434	Total Prod, Trans and Dist Plant Allocators						0.94917	0.61665	0.05426	0.00336	0.24080	0.00286	0.03360	0.00505	0.04057	0.00284
435																
436	General & Intangible Plant															
437	Labor		70,008	(2,136)	67,872	1,812	66,060	43,077	3,757	310	14,349	192	2,255	809	1,270	41
438	Retail 100%, Class = # Bills		13,433		13,433	-	13,433	11,741	854	96	317	0	1	423	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		83,441	(2,136)	81,305	1,812	79,493	54,818	4,611	406	14,666	192	2,256	1,232	1,270	41
441	General & Intangible Plant Allocators						0.97771	0.68960	0.05800	0.00511	0.18450	0.00242	0.02838	0.01550	0.01597	0.00052
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		7,256	(184)	7,072	20	7,052	3,756	388	37	2,327	36	450	59	-	-
445	Energy Storage Plant Total		7,256	(184)	7,072	20	7,052	3,756	388	37	2,327	36	450	59	0	0
446	Energy Storage Plant Allocators						0.99714	0.53261	0.05499	0.00520	0.32997	0.00510	0.06377	0.00836	0.00000	0.00000
447																
448	Other															
449	Labor		0		0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,583	406	46	151	0	0	201	-	-
451	Retail 100%, Class = Net Plant		1,074	18,752	19,826	-	19,826	12,490	1,090	64	4,746	57	633	106	618	21
452	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		4,002	6,457	10,459	-	10,459	8,444	858	73	720	3	20	342	-	-
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,659	236	17	1,244	15	202	10	-	-
456	Retail 100%, Removed		12,452	(12,452)	0	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		27,425	13,631	41,056	0	41,056	29,176	2,590	200	6,862	75	855	659	618	21
459																
460	Total Depreciation Expense		1,230,163	8,438	1,238,602	58,216	1,180,386	736,947	64,716	4,184	277,366	3,315	38,930	7,270	44,604	3,053
461	Total Depreciation Expense Allocators						0.95300	0.62433	0.05483	0.00354	0.23498	0.00281	0.03298	0.00616	0.03779	0.00259
462																
463	[redacted]															
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	451	16,428	10,713	934	77	3,568	48	561	201	316	10
466	Net Total Plant		221,990	0	221,990	17,803	204,187	128,630	11,228	664	48,883	588	6,519	1,090	6,370	216
467	Transmission		7,455	(7,455)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		16,129	(16,129)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		270,339	(270,339)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		532,791	(293,922)	238,869	18,254	220,615	139,343	12,162	741	52,451	636	7,079	1,291	6,686	226

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
471	Total Taxes Other Allocator						0.92358	0.63161	0.05513	0.00336	0.23775	0.00288	0.03209	0.00585	0.03030	0.00103
472																
473	[redacted]															
474	**Income Tax Expense**															
475	Total Revenue	Line 13	6,638,960	(2,548,176)	4,090,785	247,454	3,843,331	2,435,703	212,581	13,876	895,286	10,947	124,417	26,739	118,492	5,289
476	Total Oper. Exp. Before Tax	Line 20	4,414,349	(2,250,318)	2,164,031	95,067	2,068,964	1,316,460	114,869	8,102	468,425	5,792	67,504	17,281	67,018	3,513
477	Net Oper. Income (NOI) before Tax		2,224,611	(297,858)	1,926,753	152,387	1,774,367	1,119,244	97,712	5,774	426,861	5,154	56,913	9,458	51,475	1,775
478	Interest Expense	Line 8 x WACC	531,147	(76,722)	454,426	36,389	418,036	263,384	22,998	1,371	100,551	1,212	13,514	2,235	12,352	420
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,693,464	(221,136)	1,472,328	115,998	1,356,330	855,860	74,714	4,403	326,310	3,942	43,400	7,224	39,123	1,355
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	1,693,464	(221,136)	1,472,328	115,998	1,356,330	855,860	74,714	4,403	326,310	3,942	43,400	7,224	39,123	1,355
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
484	State Temporary Differences	JSS Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
485	State Taxable Income	Ln 482:484	936,835	(221,136)	715,699	64,080	651,619	413,545	36,076	2,049	157,427	1,920	20,246	3,425	16,320	611
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	51,526	(12,162)	39,363	3,524	35,839	22,745	1,984	113	8,659	106	1,114	188	898	34
488	State Income Tax (Def.)	Ln 484 x Ln 486	42,840		42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	94,366	(12,162)	82,203	6,464	75,739	47,789	4,172	246	18,221	220	2,424	403	2,189	76
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	1,693,464	(221,136)	1,472,328	115,998	1,356,330	855,860	74,714	4,403	326,310	3,942	43,400	7,224	39,123	1,355
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
495	Fed Temporary Differences	JSS Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
496	State Income Tax Exp. (Cur.)	Line 487	(51,526)	12,162	(39,363)	(3,524)	(35,839)	(22,745)	(1,984)	(113)	(8,659)	(106)	(1,114)	(188)	(898)	(34)
497	Fed. Taxable Income	Ln 493:496	885,309	(208,974)	676,335	60,556	615,779	390,800	34,092	1,936	148,769	1,814	19,132	3,237	15,422	578
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	185,915	(43,884)	142,030	12,717	129,314	82,068	7,159	407	31,241	381	4,018	680	3,239	121
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	185,915	(43,884)	142,030	12,717	129,314	82,068	7,159	407	31,241	381	4,018	680	3,239	121
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
503	State Income Tax (Def.) Deductio	Ln 488 x Ln 498	(8,996)	-	(8,996)	(617)	(8,379)	(5,259)	(459)	(28)	(2,008)	(24)	(275)	(45)	(271)	(9)
504	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
505	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)		(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,758)		(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
508	Total Federal Income Tax Exp.	Ln 501:507	197,097	(44,408)	152,689	22,428	130,261	83,305	7,256	385	31,399	386	3,790	671	2,946	123
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	237,441	(56,047)	181,394	16,241	165,153	104,813	9,143	519	39,900	487	5,131	868	4,136	155
511	Total Deferred Fed. & St. Income Ta	Ln 488 + Ln 502:503	197,414	-	197,414	13,546	183,868	115,406	10,081	614	44,064	528	6,041	991	5,950	194
512	Total Direct Adjs.	Ln 489 + Ln 506	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
514	Total Amortization of ITC	Line 504	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
515	Total Amortization of PTC	Line 505	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	291,462	(56,570)	234,892	28,892	206,000	131,094	11,428	631	49,620	606	6,214	1,074	5,135	199
518			0													
519	Effective Tax Rate	Ln 510:512 /Ln479	25.67%	25.35%	25.72%	25.67%	25.72%	25.72%	25.72%	25.73%	25.72%	25.72%	25.73%	25.73%	25.77%	25.75%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
524	Interest Expense	Line 8 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)	(263,384)	(22,998)	(1,371)	(100,551)	(1,212)	(13,514)	(2,235)	(12,352)	(420)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
528	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
529	Amort of Excess ADIT	JSS Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
532	Deferred Tax Federal	Ln 531 x Ln 498	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
533	Base for FIT Computation	Ln 523:532	665,551	(165,089)	500,461	45,517	454,945	288,947	25,204	1,425	109,973	1,343	14,079	2,387	11,164	423
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	176,918	(43,884)	133,034	12,099	120,935	76,809	6,700	379	29,233	357	3,743	635	2,968	112
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(129)	-	(129)	(9)	(120)	(75)	(7)	(0)	(29)	(0)	(4)	(1)	(4)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)	(1,896)	(166)	(10)	(724)	(9)	(99)	(16)	(98)	(3)
538	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	-	(117,008)	-	(117,008)	(72,798)	(6,371)	(416)	(28,110)	(333)	(4,104)	(645)	(4,110)	(123)
539	Amort of Excess ADIT	JSS Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)	(14,356)	(1,254)	(76)	(5,481)	(66)	(751)	(123)	(740)	(24)
540	Total FIT before Adding Deferred	Ln 535:539	33,526	(44,408)	(10,882)	11,204	(22,086)	(12,316)	(1,097)	(124)	(5,110)	(51)	(1,216)	(151)	(1,984)	(38)
541	Total FIT - Deferred	Line 532	163,570	-	163,570	11,224	152,347	95,621	8,353	509	36,510	437	5,005	821	4,930	161
542	Total FIT - Current & Deferred	Ln 540:541	197,097	(44,408)	152,689	22,428	130,261	83,305	7,256	385	31,399	386	3,790	671	2,946	123
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,933,149	(241,288)	1,691,861	123,495	1,568,366	988,150	86,284	5,143	377,241	4,548	50,699	8,384	46,340	1,577
546	Interest Expense	Line 27 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)	(263,384)	(22,998)	(1,371)	(100,551)	(1,212)	(13,514)	(2,235)	(12,352)	(420)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	13,023	1,138	69	4,973	60	682	112	671	22
548	Temporary State Differences	JSS Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)	(455,339)	(39,776)	(2,423)	(173,856)	(2,082)	(23,836)	(3,910)	(23,474)	(766)
549	State Deferred Tax	Ln 548 x Ln 486	42,840	-	42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
550	Net FIT Allowable	Line 542	197,097	(44,408)	152,689	22,428	130,261	83,305	7,256	385	31,399	386	3,790	671	2,946	123
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	885,309	(208,974)	676,335	60,556	615,779	390,800	34,092	1,936	148,769	1,814	19,132	3,237	15,422	578
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	51,526	(12,162)	39,363	3,524	35,839	22,745	1,984	113	8,659	106	1,114	188	898	34
555	Total SIT - Deferred	Line 549	42,840	-	42,840	2,940	39,900	25,044	2,188	133	9,562	115	1,311	215	1,291	42
556	Total SIT - Current & Deferred	Ln 554:555	94,366	(12,162)	82,203	6,464	75,739	47,789	4,172	246	18,221	220	2,424	403	2,189	76
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	291,462	(56,570)	234,892	28,892	206,000	131,094	11,428	631	49,620	606	6,214	1,074	5,135	199
561	Total Income Tax Allocator						0.87700	0.63638	0.05547	0.00306	0.24087	0.00294	0.03017	0.00521	0.02493	0.00096
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,931	1,325	93	6,987	84	1,132	58	-	-
566	Production Intermediate Demand				4,507	0.95240	4,292	2,604	231	16	1,219	15	197	10	-	-
567	Production Peaking Demand				3,540	0.97792	3,461	2,100	186	13	983	12	159	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,907	2,262	214	13,572	210	2,623	344	-	-
570	Production Intermediate Energy				5,393	0.94434	5,093	2,712	280	26	1,680	26	325	43	-	-
571	Production Peaking Energy				2,248	0.96402	2,167	1,154	119	11	715	11	138	18	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,533	365	34	2,189	34	423	55	-	-
573	Subtotal Production				88,168	0.99236	87,494	49,007	4,774	408	27,375	391	5,002	536	0	0
574	Transmission				13,729	0.69924	9,600	6,055	513	32	2,582	27	386	4	-	-
575	Distribution				39,404	1.00000	39,404	25,386	2,214	104	7,158	91	586	389	3,366	110
576	Subtotal Prod, Trans and Dist				141,301	0.96601	136,498	80,448	7,501	545	37,116	509	5,975	929	3,366	110
577	Customer Accounts				27,858	1.00000	27,858	24,344	1,773	200	662	0	2	877	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,429	322	36	120	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,953	360	41	134	0	0	178	-	-
580	Subtotal before Admin & Gen				179,892	0.97330	175,089	114,173	9,957	821	38,031	509	5,978	2,144	3,366	110
581	Admin & General				80,612	0.97330	78,460	51,163	4,462	368	17,042	228	2,679	961	1,508	49
582	Total				260,504	0.97330	253,549	165,336	14,418	1,189	55,074	738	8,656	3,105	4,874	159
583	Total Labor Allocator						0.97330	0.65209	0.05687	0.00469	0.21721	0.00291	0.03414	0.01224	0.01922	0.00063

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	29,243,302	12,281,369	524,126	4,936,573	6,109,345	-	2,665,962	-	788,748	560,076	8,007	946,249	422,848
3	Accum. Depreciation & Amort.	Line 171	(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	-	(679,669)	-	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
4	Net Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	-	1,986,293	-	533,923	362,420	4,451	642,342	210,605
5	Construction Work in Progress	Line 229	922,405	503,040	3,970	190,751	178,692	-	33,955	-	4,232	2,983	647	1,355	2,780
6	Plant Held for Future Use	Line 239	122,424	100,479	1,059	16,827	2,975	-	183	-	54	40	1	65	741
7	Working Capital	Line 265	563,004	112,908	111,132	91,868	105,635	-	43,224	-	8,999	6,324	117	12,118	70,679
8	Total Rate Base		22,198,153	8,078,497	420,700	4,482,375	5,288,052	-	2,063,654	-	547,208	371,766	5,216	655,879	284,805
9															
10	Revenue														
11	Class Revenue	Line 287	3,791,019	1,385,939	261,953	578,388	768,873	-	304,362	-	57,215	93,718	517	118,477	221,579
12	Revenue Credits	Line 307	52,312	195	10	10,834	366	-	7,278	-	33,322	9	0	16	281
13	Total Revenue		3,843,331	1,386,134	261,963	589,222	769,239	-	311,640	-	90,537	93,727	517	118,492	221,860
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	668,945	115,339	193,040	38,542	83,029	-	33,951	-	15,060	13,432	67	15,759	160,727
17	Depreciation	Line 460	1,180,386	582,950	28,106	131,316	194,057	-	89,933	-	27,021	47,830	15	44,604	34,554
18	Tax Other Than Income Tax	Line 470	220,615	76,079	8,183	42,356	51,630	-	20,587	-	5,558	3,788	47	6,686	5,702
19	Gain/Loss on Disposition		(982)	(351)	(15)	(199)	(238)	-	(95)	-	(25)	(17)	(0)	(31)	(10)
20	Operating Expense before Tax		2,068,964	774,017	229,314	212,014	328,477	-	144,376	-	47,614	65,032	128	67,018	200,973
21	Income Tax Expense	Line 517	206,000	41,346	2,926	60,515	67,145	-	21,461	-	4,262	2,428	20	5,135	764
22	Total Operating Expense		2,274,964	815,363	232,240	272,528	395,622	-	165,837	-	51,876	67,460	148	72,153	201,737
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
26	Net Operating Income Required	Ln 8 x Ln 34	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	3,791,019	1,385,939	261,953	578,388	768,873	-	304,362	-	57,215	93,718	517	118,477	221,579
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	7.07%	7.07%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	3,791,019	1,385,939	261,953	578,388	768,873		304,362		57,215	93,718	517	118,477	221,579
37		Ln 29	-	-	-	-	-		-		-	-	-	-	-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		7,126,278	7,126,278	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		617,175	617,175	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		650,673	650,673	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		3,459,126	3,459,126	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,853,251	11,853,251	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,952	4,952	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,962	43,962	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,821,012	-	-	4,821,012	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		5,048,259	181,829	0	4,866,430	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03602	0.00000	0.96398	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		16,901,511	12,035,080	0	4,866,430	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71207	0.00000	0.28793	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,945,895	-	-	-	5,945,895	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,564,602	-	-	-	-	-	2,564,602	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		767,646	-	-	-	-	-	-	-	767,646	-	-	-	-
71	Distribution Metering		544,519	-	-	-	-	-	-	-	-	544,519	-	-	-
72	Lighting Facilities		920,933	-	-	-	-	-	-	-	-	-	-	920,933	-
73	EV Solution		30,035	-	-	-	-	-	30,035	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		10,781,422	0	0	0	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55149	0.00000	0.24066	0.00000	0.07120	0.05051	0.00072	0.08542	0.00000
77															
78	Total Trans and Dist Plant		15,829,682	181,829	0	4,866,430	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01149	0.00000	0.30742	0.37562	0.00000	0.16391	0.00000	0.04849	0.03440	0.00049	0.05818	0.00000
80															
81	Total Prod, Trans and Dist Plant		27,682,933	12,035,080	0	4,866,430	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.43475	0.00000	0.17579	0.21479	0.00000	0.09373	0.00000	0.02773	0.01967	0.00028	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,316,932	246,288	413,863	70,143	163,450	-	71,325	-	21,102	15,557	214	25,316	289,673
86	Retail 100%, Class = # Bills		135,179	-	-	-	-	-	-	-	-	-	-	-	135,179
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,452,111	246,288	413,863	70,143	163,450	0	71,325	0	21,102	15,557	214	25,316	424,852
89	General & Intangible Plant Allocators		1.00000	0.16961	0.28501	0.04830	0.11256	0.00000	0.04912	0.00000	0.01453	0.01071	0.00015	0.01743	0.29258
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		110,262	-	110,262	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		110,262	0	110,262	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
106	Total Gross Electric Plant Allocators		1.00000	0.41997	0.01792	0.16881	0.20891	0.00000	0.09116	0.00000	0.02697	0.01915	0.00027	0.03236	0.01446
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		3,336,131	3,336,131	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		473,362	473,362	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		483,845	483,845	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		475,758	475,758	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,769,096	4,769,096	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,611	2,611	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		711,417	-	-	711,417	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		737,940	21,073	0	716,868	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02856	0.00000	0.97144	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		5,507,036	4,790,169	0	716,868	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86983	0.00000	0.13017	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		1,022,898	-	-	-	1,022,898	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		633,614	-	-	-	-	-	633,614	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		243,762	-	-	-	-	-	-	-	243,762	-	-	-	-
139	Distribution Metering		189,499	-	-	-	-	-	-	-	-	189,499	-	-	-
140	Lighting Facilities		290,634	-	-	-	-	-	-	-	-	-	-	290,634	-
141	EV Solution		8,658	-	-	-	-	-	8,658	-	-	-	-	-	-
142	Distribution IS Equipment		3,444	-	-	-	-	-	-	-	-	-	3,444	-	-
143	Distribution Plant Total		2,392,509	0	0	0	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42754	0.00000	0.26845	0.00000	0.10189	0.07921	0.00144	0.12148	0.00000
145															
146	Total Trans and Dist Plant		3,130,449	21,073	0	716,868	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00673	0.00000	0.22900	0.32676	0.00000	0.20517	0.00000	0.07787	0.06053	0.00110	0.09284	0.00000
148															
149	Total Prod, Trans and Dist Plant		7,899,545	4,790,169	0	716,868	1,022,898	0	642,272	0	243,762	189,499	3,444	290,634	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60639	0.00000	0.09075	0.12949	0.00000	0.08130	0.00000	0.03086	0.02399	0.00044	0.03679	0.00000
151															
152	General & Intangible Plant														
153	Labor		690,477	129,131	216,991	36,776	85,698	-	37,396	-	11,064	8,157	112	13,273	151,878
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		57,436	-	-	-	-	-	-	-	-	-	-	-	57,436
156	General & Intangible Plant Total		747,913	129,131	216,991	36,776	85,698	0	37,396	0	11,064	8,157	112	13,273	209,314
157	General & Intangible Plant Allocators		1.00000	0.17265	0.29013	0.04917	0.11458	0.00000	0.05000	0.00000	0.01479	0.01091	0.00015	0.01775	0.27986
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		2,595	-	2,595	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		2,595	0	2,595	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		8,652,982	4,919,299	219,586	753,644	1,108,596	0	679,669	0	254,826	197,656	3,556	303,907	212,242
172	Total Accum Deprec Allocators		1.00000	0.56851	0.02538	0.08710	0.12812	0.00000	0.07855	0.00000	0.02945	0.02284	0.00041	0.03512	0.02453
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		11,853,251	11,853,251	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(4,769,096)	(4,769,096)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		7,084,155	7,084,155	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		5,048,259	181,829	0	4,866,430	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(737,940)	(21,073)	0	(716,868)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		4,310,319	160,756	0	4,149,563	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03730	0.00000	0.96270	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		10,781,422	0	0	0	5,945,895	0	2,594,636	0	767,646	544,519	7,793	920,933	0
187	Distribution Reserve		(2,392,509)	0	0	0	(1,022,898)	0	(642,272)	0	(243,762)	(189,499)	(3,444)	(290,634)	0
188	Distribution Net Plant		8,388,913	0	0	0	4,922,997	0	1,952,364	0	523,884	355,019	4,349	630,299	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58685	0.00000	0.23273	0.00000	0.06245	0.04232	0.00052	0.07513	0.00000
190															
191	General & Intangible Gross Plant		1,452,111	246,288	413,863	70,143	163,450	0	71,325	0	21,102	15,557	214	25,316	424,852
192	General & Intangible Reserve		(747,913)	(129,131)	(216,991)	(36,776)	(85,698)	0	(37,396)	0	(11,064)	(8,157)	(112)	(13,273)	(209,314)
193	General & Intangible Net Plant		704,198	117,158	196,872	33,366	77,752	0	33,929	0	10,038	7,400	102	12,043	215,538
194	General & Intangible Net Plant Allocators		1.00000	0.16637	0.27957	0.04738	0.11041	0.00000	0.04818	0.00000	0.01425	0.01051	0.00014	0.01710	0.30608
195															
196	Energy Storage Gross Plant		110,262	0	110,262	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(2,595)	0	(2,595)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		107,668	0	107,668	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
207	Total Reserve		(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	0	(679,669)	0	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
208	Total Net Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	0	1,986,293	0	533,923	362,420	4,451	642,342	210,605
209	Total Net Plant Allocators		1.00000	0.35755	0.01479	0.20315	0.24287	0.00000	0.09647	0.00000	0.02593	0.01760	0.00022	0.03120	0.01023
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		200,757	200,757	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		34,042	34,042	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		15,007	15,007	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		255,424	255,424	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		192,698	-	-	192,698	-	-	-	-	-	-	-	-	-
218	Distribution Primary		180,219	-	-	-	180,219	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		34,497	-	-	-	-	-	34,497	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		4,358	-	-	-	-	-	-	-	4,358	-	-	-	-
223	Distribution Metering		3,056	-	-	-	-	-	-	-	-	3,056	-	-	-
224	Lighting Facilities		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		648	-	-	-	-	-	-	-	-	-	648	-	-
226	Labor		13,245	2,477	4,163	705	1,644	-	717	-	212	156	2	255	2,913
227	Retail 100%, Class = Net Plant		(13,053)	(4,667)	(193)	(2,652)	(3,170)	-	(1,259)	-	(338)	(230)	(3)	(407)	(134)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		922,405	503,040	3,970	190,751	178,692	0	33,955	0	4,232	2,983	647	1,355	2,780
230	Total Construction Work in Progress Allocator		1.00000	0.54536	0.00430	0.20680	0.19372	0.00000	0.03681	0.00000	0.00459	0.00323	0.00070	0.00147	0.00301
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		98,700	98,700	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		1,149	1,149	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,648	-	-	16,648	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,370	630	1,059	179	418	-	183	-	54	40	1	65	741
239	Plant Held for Future Use Total		122,424	100,479	1,059	16,827	2,975	0	183	0	54	40	1	65	741
240	Plant Held for Future Use Allocator		1.00000	0.82075	0.00865	0.13745	0.02430	0.00000	0.00149	0.00000	0.00044	0.00033	0.00000	0.00053	0.00605
241															
242															
243	**Working Capital**														
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,203	4,203	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,591	4,591	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		107,988	-	107,988	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		92,956	-	92,956	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(355,205)	(61,499)	(102,929)	(20,550)	(44,271)	-	(18,114)	-	(8,030)	(7,162)	(36)	(8,349)	(84,265)
255	Retail 100%, Class = # Bills		145,092	-	-	-	-	-	-	-	-	-	-	-	145,092
256	Retail 100%, Class = Prod		(202,619)	(202,619)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		428,519	153,217	6,338	87,054	104,074	-	41,338	-	11,112	7,543	93	13,368	4,383
258	Retail 100%, Class = T&D		(88,349)	(1,015)	-	(27,161)	(33,186)	-	(14,481)	-	(4,284)	(3,039)	(43)	(5,140)	-
259	Retail 100%, Class = Metering		1,739	-	-	-	-	-	-	-	-	1,739	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,877)	(8,877)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		378,229	158,846	6,779	63,849	79,017	-	34,481	-	10,202	7,244	104	12,239	5,469
264	Gross Trans Plant		(11,747)	(423)	-	(11,324)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		563,004	112,908	111,132	91,868	105,635	0	43,224	0	8,999	6,324	117	12,118	70,679
266	Total Working Capital Allocator		1.00000	0.20055	0.19739	0.16317	0.18763	0.00000	0.07677	0.00000	0.01598	0.01123	0.00021	0.02152	0.12554
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		29,243,302	12,281,369	524,126	4,936,573	6,109,345	0	2,665,962	0	788,748	560,076	8,007	946,249	422,848
271	Accumulated Depreciation		(8,652,982)	(4,919,299)	(219,586)	(753,644)	(1,108,596)	0	(679,669)	0	(254,826)	(197,656)	(3,556)	(303,907)	(212,242)
272	Net Electric Plant in Service		20,590,320	7,362,069	304,540	4,182,929	5,000,749	0	1,986,293	0	533,923	362,420	4,451	642,342	210,605
273	Construction Work in Progress		922,405	503,040	3,970	190,751	178,692	0	33,955	0	4,232	2,983	647	1,355	2,780
274	Plant Held for Future Use		122,424	100,479	1,059	16,827	2,975	0	183	0	54	40	1	65	741
275	Working Capital		563,004	112,908	111,132	91,868	105,635	0	43,224	0	8,999	6,324	117	12,118	70,679
276	Total Rate Base		22,198,153	8,078,497	420,700	4,482,375	5,288,052	0	2,063,654	0	547,208	371,766	5,216	655,879	284,805
277	Total Rate Base Allocator		1.00000	0.36393	0.01895	0.20193	0.23822	0.00000	0.09297	0.00000	0.02465	0.01675	0.00023	0.02955	0.01283
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		3,548,239	1,273,364	261,953	578,388	768,873	-	292,633	-	57,215	93,718	517	-	221,579
282	Production Solar Demand		112,574	112,574	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		11,729	-	-	-	-	-	11,729	-	-	-	-	-	-
284	Lighting Facilities Revenue		118,477											118,477	
285	Retail Revenue		3,791,019	1,385,939	261,953	578,388	768,873	-	304,362	-	57,215	93,718	517	118,477	221,579
286	Wholesale 100%														
287	Total Class Revenue		3,791,019	1,385,939	261,953	578,388	768,873	0	304,362	0	57,215	93,718	517	118,477	221,579
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36558	0.06910	0.15257	0.20281	0.00000	0.08029	0.00000	0.01509	0.02472	0.00014	0.03125	0.05845
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,637,331	1,344,787	259,038	528,707	702,094	-	290,180	-	86,276	91,299	497	113,358	221,095
292	Less Lighting Facilities		(113,358)											(113,358)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		3,523,973	1,344,787	259,038	528,707	702,094	-	290,180	-	86,276	91,299	497	-	221,095

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.38161	0.07351	0.15003	0.19923	0.00000	0.08234	0.00000	0.02448	0.02591	0.00014	0.00000	0.06274
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		10,726	-	-	10,726	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		536	195	10	108	128	-	50	-	13	9	0	16	7
307	Total Revenue Credits		52,312	195	10	10,834	366	0	7,278	0	33,322	9	0	16	281
308	Total Revenue Credits Allocator		1.00000	0.00373	0.00019	0.20710	0.00700	0.00000	0.13913	0.00000	0.63700	0.00017	0.00000	0.00030	0.00537
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		38,288	38,288	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		3,085	3,085	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		6,080	6,080	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		18,023	18,023	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		65,476	65,476	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		101,371	-	101,371	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		8,132	-	8,132	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,237	-	8,237	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		8,098	-	8,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		125,839	0	125,839	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		191,315	65,476	125,839	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.34224	0.65776	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		109	109	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		23,224	-	-	23,224	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		112	-	-	112	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		23,785	449	0	23,336	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01888	0.00000	0.98112	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		51,842	-	-	-	51,842	-	-	-	-	-	-	-	-
343	Distribution Secondary		20,264	-	-	-	-	-	20,264	-	-	-	-	-	-
344	Distribution Service		11,034	-	-	-	-	-	-	-	11,034	-	-	-	-
345	Distribution Metering		10,239	-	-	-	-	-	-	-	-	10,239	-	-	-
346	Lighting Facilities		10,829	-	-	-	-	-	-	-	-	-	-	10,829	-
347	EV Solution		100	-	-	-	-	-	100	-	-	-	-	-	-
348	Distribution IS Equipment		26	-	-	-	-	-	-	-	-	-	26	-	-
349	Distribution O&M Total		104,333	0	0	0	51,842	0	20,363	0	11,034	10,239	26	10,829	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49689	0.00000	0.19518	0.00000	0.10576	0.09814	0.00025	0.10379	0.00000
351															
352	Customer Accounting														

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		85,640	-	-	-	-	-	-	-	-	-	-	-	85,640
356	Customer Accounting O&M		85,881	0	0	0	0	0	0	0	0	241	0	0	85,640
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00281	0.00000	0.00000	0.99719
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,492	-	-	-	-	-	-	-	-	-	-	-	3,492
361	Customer Serv & Info. O&M		3,492	0	0	0	0	0	0	0	0	0	0	0	3,492
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		16,845	-	-	-	-	-	-	-	-	-	-	-	16,845
366	Sales O&M		16,845	0	0	0	0	0	0	0	0	0	0	0	16,845
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		212,524	39,746	66,789	11,320	26,377	-	11,510	-	3,405	2,511	35	4,085	46,747
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,021	9,668	413	3,886	4,810	-	2,099	-	621	441	6	745	333
373	Retail 100%, Class = # Bills		4,980	-	-	-	-	-	-	-	-	-	-	-	4,980
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		240,526	49,414	67,201	15,206	31,187	0	13,609	0	4,026	2,951	41	4,830	52,060
379	Admin & General O&M Allocators		1.00000	0.20544	0.27939	0.06322	0.12966	0.00000	0.05658	0.00000	0.01674	0.01227	0.00017	0.02008	0.21644
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		666,176	115,339	193,040	38,542	83,029	0	33,973	0	15,060	13,432	67	15,659	158,036
387	Total O&M Allocators		1.00000	0.17314	0.28977	0.05785	0.12464	0.00000	0.05100	0.00000	0.02261	0.02016	0.00010	0.02351	0.23723
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2,769						(22)					100	2,691
390	Total Adjusted O&M		668,945	115,339	193,040	38,542	83,029	-	33,951	-	15,060	13,432	67	15,759	160,727
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		337,831	337,831	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		57,706	57,706	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		29,529	29,529	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		130,487	130,487	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		555,554	555,554	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		900	900	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		122,770	-	-	122,770	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		127,340	3,570	0	123,770	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02804	0.00000	0.97196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		682,893	559,124	0	123,770	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81876	0.00000	0.18124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		181,043	-	-	-	181,043	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		81,452	-	-	-	-	-	81,452	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		25,449	-	-	-	-	-	-	-	25,449	-	-	-	-
423	Distribution Metering		36,241	-	-	-	-	-	-	-	-	36,241	-	-	-
424	Lighting Facilities		42,715	-	-	-	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	-	-	-	-	-	2,991	-	-	-	-	-	-
427	Distribution Plant Total		369,892	0	0	0	181,043	0	84,443	0	25,449	36,241	0	42,715	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48945	0.00000	0.22829	0.00000	0.06880	0.09798	0.00000	0.11548	0.00000
429															
430	Total Trans and Dist Plant		497,231	3,570	0	123,770	181,043	0	84,443	0	25,449	36,241	0	42,715	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00718	0.00000	0.24892	0.36410	0.00000	0.16983	0.00000	0.05118	0.07289	0.00000	0.08591	0.00000
432															
433	Total Prod, Trans and Dist Plant		1,052,785	559,124	0	123,770	181,043	0	84,443	0	25,449	36,241	0	42,715	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53109	0.00000	0.11756	0.17197	0.00000	0.08021	0.00000	0.02417	0.03442	0.00000	0.04057	0.00000
435															
436	General & Intangible Plant														
437	Labor		66,060	12,354	20,760	3,518	8,199	-	3,578	-	1,059	780	11	1,270	14,530
438	Retail 100%, Class = # Bills		13,433	-	-	-	-	-	-	-	-	-	-	-	13,433
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		79,493	12,354	20,760	3,518	8,199	0	3,578	0	1,059	780	11	1,270	27,964
441	General & Intangible Plant Allocators		1.00000	0.15541	0.26116	0.04426	0.10314	0.00000	0.04501	0.00000	0.01332	0.00982	0.00014	0.01597	0.35178
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		7,052	-	7,052	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		7,052	0	7,052	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		19,826	7,089	293	4,028	4,815	-	1,913	-	514	349	4	618	203
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		10,459	-	-	-	-	-	-	-	-	10,459	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		41,056	11,472	293	4,028	4,815	0	1,913	0	514	10,808	4	618	6,590
459															
460	Total Depreciation Expense		1,180,386	582,950	28,106	131,316	194,057	0	89,933	0	27,021	47,830	15	44,604	34,554
461	Total Depreciation Expense Allocators		1.00000	0.49386	0.02381	0.11125	0.16440	0.00000	0.07619	0.00000	0.02289	0.04052	0.00001	0.03779	0.02927
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,428	3,072	5,163	875	2,039	-	890	-	263	194	3	316	3,614
466	Net Total Plant		204,187	73,007	3,020	41,481	49,591	-	19,697	-	5,295	3,594	44	6,370	2,088
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		220,615	76,079	8,183	42,356	51,630	0	20,587	0	5,558	3,788	47	6,686	5,702

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.34485	0.03709	0.19199	0.23403	0.00000	0.09332	0.00000	0.02519	0.01717	0.00021	0.03030	0.02585
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,843,331	1,386,134	261,963	589,222	769,239	0	311,640	0	90,537	93,727	517	118,492	221,860
476	Total Oper. Exp. Before Tax	Line 20	2,068,964	774,017	229,314	212,014	328,477	0	144,376	0	47,614	65,032	128	67,018	200,973
477	Net Oper. Income (NOI) before Tax		1,774,367	612,116	32,649	377,208	440,762	0	167,264	0	42,923	28,694	388	51,475	20,887
478	Interest Expense	Line 8 x WACC	418,036	152,135	7,923	84,412	99,585	-	38,863	-	10,305	7,001	98	12,352	5,363
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,356,330	459,982	24,727	292,796	341,177	-	128,401	-	32,618	21,693	290	39,123	15,523
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,356,330	459,982	24,727	292,796	341,177	0	128,401	0	32,618	21,693	290	39,123	15,523
483	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
484	State Temporary Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
485	State Taxable Income	Ln 482:484	651,619	164,023	12,096	173,833	193,952	0	64,156	0	13,611	8,196	97	16,320	5,333
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	35,839	9,021	665	9,561	10,667	-	3,529	-	749	451	5	898	293
488	State Income Tax (Def.)	Ln 484 x Ln 486	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	75,739	25,778	1,380	16,296	19,003	-	7,166	-	1,825	1,215	16	2,189	870
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,356,330	459,982	24,727	292,796	341,177	-	128,401	-	32,618	21,693	290	39,123	15,523
494	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
495	Fed Temporary Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
496	State Income Tax Exp. (Cur.)	Line 487	(35,839)	(9,021)	(665)	(9,561)	(10,667)	-	(3,529)	-	(749)	(451)	(5)	(898)	(293)
497	Fed. Taxable Income	Ln 493:496	615,779	155,001	11,431	164,272	183,285	-	60,628	-	12,862	7,746	92	15,422	5,040
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	129,314	32,550	2,401	34,497	38,490	-	12,732	-	2,701	1,627	19	3,239	1,058
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	129,314	32,550	2,401	34,497	38,490	-	12,732	-	2,701	1,627	19	3,239	1,058
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8,379)	(3,519)	(150)	(1,414)	(1,751)	-	(764)	-	(226)	(160)	(2)	(271)	(121)
504	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
505	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
508	Total Federal Income Tax Exp.	Ln 501:507	130,261	15,568	1,545	44,218	48,142	-	14,295	-	2,437	1,213	3	2,946	(106)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	165,153	41,572	3,066	44,058	49,157	-	16,260	-	3,450	2,077	25	4,136	1,352
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	183,868	77,219	3,295	31,039	38,413	-	16,762	-	4,959	3,521	50	5,950	2,659
512	Total Direct Adjs.	Ln 489 + Ln 506	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
514	Total Amortization of ITC	Line 504	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
515	Total Amortization of PTC	Line 505	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	206,000	41,346	2,926	60,515	67,145	-	21,461	-	4,262	2,428	20	5,135	764
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	25.83%	25.77%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
524	Interest Expense	Line 8 x WACC	(418,036)	(152,135)	(7,923)	(84,412)	(99,585)	-	(38,863)	-	(10,305)	(7,001)	(98)	(12,352)	(5,363)
525	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
527	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
528	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
529	Amort of Excess ADIT	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
532	Deferred Tax Federal	Ln 531 x Ln 498	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
533	Base for FIT Computation	Ln 523:532	454,945	109,213	8,466	124,454	138,210	-	45,022	-	9,311	5,515	64	11,164	3,526
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	120,935	29,031	2,250	33,083	36,739	-	11,968	-	2,475	1,466	17	2,968	937
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(120)	(50)	(2)	(20)	(25)	-	(11)	-	(3)	(2)	(0)	(4)	(2)
537	Federal Income Tax (ITC)	JSS Sch. 12	(3,020)	(1,268)	(54)	(510)	(631)	-	(275)	-	(81)	(58)	(1)	(98)	(44)
538	Federal Income Tax (PTC)	JSS Sch. 12	(117,008)	(66,520)	(2,969)	(10,191)	(14,991)	-	(9,191)	-	(3,446)	(2,673)	(48)	(4,110)	(2,870)
539	Amort of Excess ADIT	JSS Sch. 12	(22,872)	(9,606)	(410)	(3,861)	(4,778)	-	(2,085)	-	(617)	(438)	(6)	(740)	(331)
540	Total FIT before Adding Deferred	Ln 535:539	(22,086)	(48,413)	(1,185)	18,501	16,314	-	406	-	(1,672)	(1,705)	(38)	(1,984)	(2,309)
541	Total FIT - Deferred	Line 532	152,347	63,981	2,731	25,718	31,827	-	13,889	-	4,109	2,918	42	4,930	2,203
542	Total FIT - Current & Deferred	Ln 540:541	130,261	15,568	1,545	44,218	48,142	-	14,295	-	2,437	1,213	3	2,946	(106)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,568,366	570,770	29,724	316,693	373,617	-	145,803	-	38,662	26,266	369	46,340	20,122
546	Interest Expense	Line 27 x WACC	(418,036)	(152,135)	(7,923)	(84,412)	(99,585)	-	(38,863)	-	(10,305)	(7,001)	(98)	(12,352)	(5,363)
547	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,714	372	3,503	4,335	-	1,892	-	560	397	6	671	300
548	Temporary State Differences	JSS Sch. 12	(725,461)	(304,673)	(13,002)	(122,465)	(151,559)	-	(66,137)	-	(19,567)	(13,894)	(199)	(23,474)	(10,490)
549	State Deferred Tax	Ln 548 x Ln 486	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
550	Net FIT Allowable	Line 542	130,261	15,568	1,545	44,218	48,142	-	14,295	-	2,437	1,213	3	2,946	(106)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	615,779	155,001	11,431	164,272	183,285	-	60,628	-	12,862	7,746	92	15,422	5,040
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	35,839	9,021	665	9,561	10,667	-	3,529	-	749	451	5	898	293
555	Total SIT - Deferred	Line 549	39,900	16,757	715	6,736	8,336	-	3,638	-	1,076	764	11	1,291	577
556	Total SIT - Current & Deferred	Ln 554:555	75,739	25,778	1,380	16,296	19,003	-	7,166	-	1,825	1,215	16	2,189	870
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	206,000	41,346	2,926	60,515	67,145	-	21,461	-	4,262	2,428	20	5,135	764
561	Total Income Tax Allocator		1.00000	0.20071	0.01420	0.29376	0.32595	0.00000	0.10418	0.00000	0.02069	0.01179	0.00010	0.02493	0.00371
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,292	4,292	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,461	3,461	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,093	-	5,093	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,167	-	2,167	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,494	32,470	55,024	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,600	274	-	9,326	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,731	-	9,483	-	2,806	1,990	28	3,366	-
576	Subtotal Prod, Trans and Dist		136,498	32,745	55,024	9,326	21,731	0	9,483	0	2,806	1,990	28	3,366	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	78	-	-	27,780
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,089	32,745	55,024	9,326	21,731	-	9,483	-	2,806	2,068	28	3,366	38,513
581	Admin & General		78,460	14,673	24,657	4,179	9,738	-	4,249	-	1,257	927	13	1,508	17,258
582	Total		253,549	47,418	79,681	13,505	31,469	-	13,732	-	4,063	2,995	41	4,874	55,771
583	Total Labor Allocator		1.00000	0.18702	0.31426	0.05326	0.12411	0.00000	0.05416	0.00000	0.01602	0.01181	0.00016	0.01922	0.21996

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	18,354,675	7,451,475	279,155	3,117,060	3,938,723	-	2,056,865	-	689,617	452,188	-	-	369,591
3	Accum. Depreciation & Amort.	Line 171	(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	-	(523,429)	-	(222,799)	(159,581)	-	-	(185,511)
4	Net Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	-	1,533,436	-	466,819	292,607	-	-	184,080
5	Construction Work in Progress	Line 229	578,018	305,209	2,114	120,445	115,204	-	26,508	-	3,700	2,408	-	-	2,430
6	Plant Held for Future Use	Line 239	74,939	60,964	564	10,625	1,918	-	141	-	47	32	-	-	648
7	Working Capital	Line 265	361,868	68,505	59,190	58,007	68,103	-	33,312	-	7,868	5,106	-	-	61,777
8	Total Rate Base		13,985,956	4,901,466	224,070	2,830,270	3,409,232	-	1,593,397	-	478,434	300,153	-	-	248,935
9															
10	Revenue														
11	Class Revenue	Line 287	2,393,435	840,891	139,519	365,207	495,696	-	233,447	-	50,024	75,665	-	-	192,987
12	Revenue Credits	Line 307	42,268	118	5	6,841	236	-	5,681	-	29,134	7	-	-	246
13	Total Revenue		2,435,703	841,009	139,525	372,047	495,932	-	239,127	-	79,159	75,672	-	-	193,233
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	440,789	69,980	102,815	24,336	53,529	-	26,317	-	13,167	10,844	-	-	139,800
17	Depreciation	Line 460	736,947	353,693	14,969	82,916	125,110	-	67,815	-	23,625	38,616	-	-	30,202
18	Tax Other Than Income Tax	Line 470	139,343	46,160	4,358	26,744	33,286	-	15,893	-	4,859	3,058	-	-	4,984
19	Gain/Loss on Disposition		(619)	(213)	(8)	(126)	(154)	-	(73)	-	(22)	(14)	-	-	(9)
20	Operating Expense before Tax		1,316,460	469,619	122,135	133,870	211,771	-	109,952	-	41,630	52,505	-	-	174,977
21	Income Tax Expense	Line 517	131,094	25,086	1,558	38,210	43,289	-	16,596	-	3,726	1,960	-	-	668
22	Total Operating Expense		1,447,554	494,705	123,694	172,080	255,059	-	126,549	-	45,356	54,465	-	-	175,645
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
26	Net Operating Income Required	Ln 8 x Ln 34	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	2,393,435	840,891	139,519	365,207	495,696	-	233,447	-	50,024	75,665	-	-	192,987
32															
33		Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	2,393,435	840,891	139,519	365,207	495,696		233,447		50,024	75,665			192,987
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,323,727	4,323,727	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		374,458	374,458	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		394,783	394,783	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,098,755	2,098,755	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		7,191,723	7,191,723	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		51,066	51,066	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		3,004	3,004	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,673	26,673	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,578	29,578	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		3,044,092	-	-	3,044,092	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,678	-	-	28,678	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		3,183,092	110,321	0	3,072,770	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03466	0.00000	0.96534	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		10,374,815	7,302,044	0	3,072,770	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70382	0.00000	0.29618	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,833,346	-	-	-	3,833,346	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,001,835	-	-	-	-	-	2,001,835	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		671,167	-	-	-	-	-	-	-	671,167	-	-	-	-
71	Distribution Metering		439,628	-	-	-	-	-	-	-	-	439,628	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,945,977	0	0	0	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55188	0.00000	0.28820	0.00000	0.09663	0.06329	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		10,129,069	110,321	0	3,072,770	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01089	0.00000	0.30336	0.37845	0.00000	0.19763	0.00000	0.06626	0.04340	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		17,320,792	7,302,044	0	3,072,770	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42158	0.00000	0.17740	0.22131	0.00000	0.11557	0.00000	0.03875	0.02538	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		858,755	149,431	220,428	44,290	105,377	-	55,030	-	18,450	12,560	-	-	253,190
86	Retail 100%, Class = # Bills		118,154	-	-	-	-	-	-	-	-	-	-	-	118,154
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		976,909	149,431	220,428	44,290	105,377	0	55,030	0	18,450	12,560	0	0	371,343
89	General & Intangible Plant Allocators		1.00000	0.15296	0.22564	0.04534	0.10787	0.00000	0.05633	0.00000	0.01889	0.01286	0.00000	0.00000	0.38012
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		58,727	-	58,727	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		58,727	0	58,727	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,752)	-	-	-	-	-	-	-	-	-	-	-	(1,752)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,752)	0	0	0	0	0	0	0	0	0	0	0	(1,752)
104															
105	Total Gross Electric Plant in Service		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
106	Total Gross Electric Plant Allocators		1.00000	0.40597	0.01521	0.16982	0.21459	0.00000	0.11206	0.00000	0.03757	0.02464	0.00000	0.00000	0.02014
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,024,131	2,024,131	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		287,203	287,203	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		293,563	293,563	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		288,656	288,656	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,893,554	2,893,554	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		8,747	8,747	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,260	1,260	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,584	1,584	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		449,204	-	-	449,204	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,442	-	-	3,442	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		465,431	12,785	0	452,646	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02747	0.00000	0.97253	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		3,358,985	2,906,339	0	452,646	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86524	0.00000	0.13476	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		659,467	-	-	-	659,467	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		494,576	-	-	-	-	-	494,576	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		213,125	-	-	-	-	-	-	-	213,125	-	-	-	-
139	Distribution Metering		152,996	-	-	-	-	-	-	-	-	152,996	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,520,165	0	0	0	659,467	0	494,576	0	213,125	152,996	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.43381	0.00000	0.32534	0.00000	0.14020	0.10064	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,985,596	12,785	0	452,646	659,467	0	494,576	0	213,125	152,996	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00644	0.00000	0.22796	0.33213	0.00000	0.24908	0.00000	0.10734	0.07705	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,879,150	2,906,339	0	452,646	659,467	0	494,576	0	213,125	152,996	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59567	0.00000	0.09277	0.13516	0.00000	0.10137	0.00000	0.04368	0.03136	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		450,251	78,347	115,572	23,221	55,250	-	28,852	-	9,674	6,585	-	-	132,749
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		50,202	-	-	-	-	-	-	-	-	-	-	-	50,202
156	General & Intangible Plant Total		500,454	78,347	115,572	23,221	55,250	0	28,852	0	9,674	6,585	0	0	182,952
157	General & Intangible Plant Allocators		1.00000	0.15655	0.23093	0.04640	0.11040	0.00000	0.05765	0.00000	0.01933	0.01316	0.00000	0.00000	0.36557
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		1,382	-	1,382	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		1,382	0	1,382	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,560	-	-	-	-	-	-	-	-	-	-	-	2,560
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,560	0	0	0	0	0	0	0	0	0	0	0	2,560
170															
171	Total Accumulated Depreciation		5,383,545	2,984,687	116,954	475,867	714,717	0	523,429	0	222,799	159,581	0	0	185,511
172	Total Accum Deprec Allocators		1.00000	0.55441	0.02172	0.08839	0.13276	0.00000	0.09723	0.00000	0.04139	0.02964	0.00000	0.00000	0.03446
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		7,191,723	7,191,723	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,893,554)	(2,893,554)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,298,169	4,298,169	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		3,183,092	110,321	0	3,072,770	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(465,431)	(12,785)	0	(452,646)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,717,660	97,536	0	2,620,125	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03589	0.00000	0.96411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,945,977	0	0	0	3,833,346	0	2,001,835	0	671,167	439,628	0	0	0
187	Distribution Reserve		(1,520,165)	0	0	0	(659,467)	0	(494,576)	0	(213,125)	(152,996)	0	0	0
188	Distribution Net Plant		5,425,812	0	0	0	3,173,879	0	1,507,259	0	458,042	286,632	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58496	0.00000	0.27779	0.00000	0.08442	0.05283	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		976,909	149,431	220,428	44,290	105,377	0	55,030	0	18,450	12,560	0	0	371,343
192	General & Intangible Reserve		(500,454)	(78,347)	(115,572)	(23,221)	(55,250)	0	(28,852)	0	(9,674)	(6,585)	0	0	(182,952)
193	General & Intangible Net Plant		476,455	71,083	104,856	21,068	50,127	0	26,177	0	8,777	5,975	0	0	188,392
194	General & Intangible Net Plant Allocators		1.00000	0.14919	0.22008	0.04422	0.10521	0.00000	0.05494	0.00000	0.01842	0.01254	0.00000	0.00000	0.39540
195															
196	Energy Storage Gross Plant		58,727	0	58,727	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(1,382)	0	(1,382)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		57,345	0	57,345	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,752)	0	0	0	0	0	0	0	0	0	0	0	(1,752)
202	Other Reserve		(2,560)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,560)
203	Other Net Plant		(4,312)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,312)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
207	Total Reserve		(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	0	(523,429)	0	(222,799)	(159,581)	0	0	(185,511)
208	Total Net Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	0	1,533,436	0	466,819	292,607	0	0	184,080
209	Total Net Plant Allocators		1.00000	0.34436	0.01250	0.20362	0.24855	0.00000	0.11822	0.00000	0.03599	0.02256	0.00000	0.00000	0.01419
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		121,805	121,805	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		20,654	20,654	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,105	9,105	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		154,973	154,973	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		121,674	-	-	121,674	-	-	-	-	-	-	-	-	-
218	Distribution Primary		116,188	-	-	-	116,188	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		26,927	-	-	-	-	-	26,927	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,810	-	-	-	-	-	-	-	3,810	-	-	-	-
223	Distribution Metering		2,467	-	-	-	-	-	-	-	-	2,467	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		8,637	1,503	2,217	445	1,060	-	553	-	186	126	-	-	2,547
227	Retail 100%, Class = Net Plant		(8,223)	(2,832)	(103)	(1,674)	(2,044)	-	(972)	-	(296)	(185)	-	-	(117)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		578,018	305,209	2,114	120,445	115,204	0	26,508	0	3,700	2,408	0	0	2,430
230	Total Construction Work in Progress Allocator		1.00000	0.52803	0.00366	0.20838	0.19931	0.00000	0.04586	0.00000	0.00640	0.00417	0.00000	0.00000	0.00420
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		59,884	59,884	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		697	697	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,512	-	-	10,512	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,649	-	-	-	1,649	-	-	-	-	-	-	-	-
238	Labor		2,197	382	564	113	270	-	141	-	47	32	-	-	648
239	Plant Held for Future Use Total		74,939	60,964	564	10,625	1,918	0	141	0	47	32	0	0	648
240	Plant Held for Future Use Allocator		1.00000	0.81351	0.00753	0.14178	0.02560	0.00000	0.00188	0.00000	0.00063	0.00043	0.00000	0.00000	0.00865
241															
242															
243	**Working Capital**														
244	Production Base Demand		39,742	39,742	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		2,550	2,550	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,786	2,786	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		57,515	-	57,515	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,509	-	49,509	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		595	595	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(234,139)	(37,313)	(54,821)	(12,976)	(28,542)	-	(14,032)	-	(7,021)	(5,782)	-	-	(73,652)
255	Retail 100%, Class = # Bills		126,818	-	-	-	-	-	-	-	-	-	-	-	126,818
256	Retail 100%, Class = Prod		(122,935)	(122,935)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		269,951	92,961	3,376	54,968	67,097	-	31,913	-	9,715	6,090	-	-	3,831
258	Retail 100%, Class = T&D		(56,533)	(616)	-	(17,150)	(21,395)	-	(11,173)	-	(3,746)	(2,454)	-	-	-
259	Retail 100%, Class = Metering		1,404	-	-	-	-	-	-	-	-	1,404	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,386)	(5,386)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		237,397	96,376	3,611	40,316	50,943	-	26,603	-	8,919	5,849	-	-	4,780
264	Gross Trans Plant		(7,407)	(257)	-	(7,150)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		361,868	68,505	59,190	58,007	68,103	0	33,312	0	7,868	5,106	0	0	61,777
266	Total Working Capital Allocator		1.00000	0.18931	0.16357	0.16030	0.18820	0.00000	0.09205	0.00000	0.02174	0.01411	0.00000	0.00000	0.17072
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		18,354,675	7,451,475	279,155	3,117,060	3,938,723	0	2,056,865	0	689,617	452,188	0	0	369,591
271	Accumulated Depreciation		(5,383,545)	(2,984,687)	(116,954)	(475,867)	(714,717)	0	(523,429)	0	(222,799)	(159,581)	0	0	(185,511)
272	Net Electric Plant in Service		12,971,130	4,466,788	162,201	2,641,193	3,224,006	0	1,533,436	0	466,819	292,607	0	0	184,080
273	Construction Work in Progress		578,018	305,209	2,114	120,445	115,204	0	26,508	0	3,700	2,408	0	0	2,430
274	Plant Held for Future Use		74,939	60,964	564	10,625	1,918	0	141	0	47	32	0	0	648
275	Working Capital		361,868	68,505	59,190	58,007	68,103	0	33,312	0	7,868	5,106	0	0	61,777
276	Total Rate Base		13,985,956	4,901,466	224,070	2,830,270	3,409,232	0	1,593,397	0	478,434	300,153	0	0	248,935
277	Total Rate Base Allocator		1.00000	0.35046	0.01602	0.20237	0.24376	0.00000	0.11393	0.00000	0.03421	0.02146	0.00000	0.00000	0.01780
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		2,325,133	772,588	139,519	365,207	495,696	-	233,447	-	50,024	75,665	-	-	192,987
282	Production Solar Demand		68,302	68,302	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
285	Retail Revenue		2,393,435	840,891	139,519	365,207	495,696	-	233,447	-	50,024	75,665	-	-	192,987
286	Wholesale 100%														
287	Total Class Revenue		2,393,435	840,891	139,519	365,207	495,696	0	233,447	0	50,024	75,665	0	0	192,987
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35133	0.05829	0.15259	0.20711	0.00000	0.09754	0.00000	0.02090	0.03161	0.00000	0.00000	0.08063
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,304,610	815,923	137,966	333,837	452,643	-	222,531	-	75,433	73,712	-	-	192,565
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		2,304,610	815,923	137,966	333,837	452,643	-	222,531	-	75,433	73,712	-	-	192,565

DUKE ENERGY FLORIDA
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SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.35404	0.05987	0.14486	0.19641	0.00000	0.09656	0.00000	0.03273	0.03198	0.00000	0.00000	0.08356
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		6,772	-	-	6,772	-	-	-	-	-	-	-	-	-
299	Distribution Primary		154	-	-	-	154	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,642	-	-	-	-	-	5,642	-	-	-	-	-	-
301	Distribution Service		29,123	-	-	-	-	-	-	-	29,123	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		240	-	-	-	-	-	-	-	-	-	-	-	240
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		337	118	5	68	82	-	38	-	12	7	-	-	6
307	Total Revenue Credits		42,268	118	5	6,841	236	0	5,681	0	29,134	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00280	0.00013	0.16184	0.00559	0.00000	0.13439	0.00000	0.68927	0.00017	0.00000	0.00000	0.00581
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		23,230	23,230	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,872	1,872	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,689	3,689	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		10,935	10,935	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		39,726	39,726	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		53,991	-	53,991	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,331	-	4,331	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,387	-	4,387	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,313	-	4,313	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,023	0	67,023	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		106,750	39,726	67,023	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.37214	0.62786	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		126	126	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		14,664	-	-	14,664	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		71	-	-	71	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		15,007	272	0	14,735	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01815	0.00000	0.98185	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		33,423	-	-	-	33,423	-	-	-	-	-	-	-	-
343	Distribution Secondary		15,817	-	-	-	-	-	15,817	-	-	-	-	-	-
344	Distribution Service		9,647	-	-	-	-	-	-	-	9,647	-	-	-	-
345	Distribution Metering		8,267	-	-	-	-	-	-	-	-	8,267	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		67,154	0	0	0	33,423	0	15,817	0	9,647	8,267	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49770	0.00000	0.23554	0.00000	0.14365	0.12310	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
355	Retail 100%, Class = # Bills		74,854	-	-	-	-	-	-	-	-	-	-	-	74,854
356	Customer Accounting O&M		75,049	0	0	0	0	0	0	0	0	195	0	0	74,854
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00259	0.00000	0.00000	0.99741
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,052	-	-	-	-	-	-	-	-	-	-	-	3,052
361	Customer Serv & Info. O&M		3,052	0	0	0	0	0	0	0	0	0	0	0	3,052
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		14,723	-	-	-	-	-	-	-	-	-	-	-	14,723
366	Sales O&M		14,723	0	0	0	0	0	0	0	0	0	0	0	14,723
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		138,584	24,115	35,572	7,147	17,006	-	8,881	-	2,977	2,027	-	-	40,859
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,450	5,866	220	2,454	3,101	-	1,619	-	543	356	-	-	291
373	Retail 100%, Class = # Bills		4,353	-	-	-	-	-	-	-	-	-	-	-	4,353
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		157,387	29,981	35,792	9,601	20,106	0	10,500	0	3,520	2,383	0	0	45,503
379	Admin & General O&M Allocators		1.00000	0.19049	0.22742	0.06100	0.12775	0.00000	0.06671	0.00000	0.02237	0.01514	0.00000	0.00000	0.28912
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		439,121	69,980	102,815	24,336	53,529	0	26,317	0	13,167	10,844	0	0	138,132
387	Total O&M Allocators		1.00000	0.15936	0.23414	0.05542	0.12190	0.00000	0.05993	0.00000	0.02999	0.02470	0.00000	0.00000	0.31457
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,667												1,667
390	Total Adjusted O&M		440,789	69,980	102,815	24,336	53,529	-	26,317	-	13,167	10,844	-	-	139,800
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		204,972	204,972	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		35,012	35,012	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		17,916	17,916	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		79,171	79,171	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		337,071	337,071	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		944	944	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		546	546	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		621	621	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		77,520	-	-	77,520	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		631	-	-	631	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		80,317	2,166	0	78,151	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
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RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02697	0.00000	0.97303	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		417,388	339,237	0	78,151	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81276	0.00000	0.18724	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		116,719	-	-	-	116,719	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		63,579	-	-	-	-	-	63,579	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		22,250	-	-	-	-	-	-	-	22,250	-	-	-	-
423	Distribution Metering		29,260	-	-	-	-	-	-	-	-	29,260	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		231,809	0	0	0	116,719	0	63,579	0	22,250	29,260	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50352	0.00000	0.27427	0.00000	0.09599	0.12623	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		312,126	2,166	0	78,151	116,719	0	63,579	0	22,250	29,260	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00694	0.00000	0.25038	0.37395	0.00000	0.20370	0.00000	0.07129	0.09375	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		649,197	339,237	0	78,151	116,719	0	63,579	0	22,250	29,260	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52255	0.00000	0.12038	0.17979	0.00000	0.09793	0.00000	0.03427	0.04507	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		43,077	7,496	11,057	2,222	5,286	-	2,760	-	925	630	-	-	12,700
438	Retail 100%, Class = # Bills		11,741	-	-	-	-	-	-	-	-	-	-	-	11,741
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		54,818	7,496	11,057	2,222	5,286	0	2,760	0	925	630	0	0	24,442
441	General & Intangible Plant Allocators		1.00000	0.13674	0.20171	0.04053	0.09643	0.00000	0.05036	0.00000	0.01688	0.01149	0.00000	0.00000	0.44587
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		3,756	-	3,756	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		3,756	0	3,756	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,583	-	-	-	-	-	-	-	-	-	-	-	5,583
451	Retail 100%, Class = Net Plant		12,490	4,301	156	2,543	3,104	-	1,477	-	449	282	-	-	177
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		8,444	-	-	-	-	-	-	-	-	8,444	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,659	2,659	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		29,176	6,960	156	2,543	3,104	0	1,477	0	449	8,726	0	0	5,760
459															
460	Total Depreciation Expense		736,947	353,693	14,969	82,916	125,110	0	67,815	0	23,625	38,616	0	0	30,202
461	Total Depreciation Expense Allocators		1.00000	0.47994	0.02031	0.11251	0.16977	0.00000	0.09202	0.00000	0.03206	0.05240	0.00000	0.00000	0.04098
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,713	1,864	2,750	552	1,315	-	686	-	230	157	-	-	3,158
466	Net Total Plant		128,630	44,296	1,608	26,192	31,971	-	15,207	-	4,629	2,902	-	-	1,825
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		139,343	46,160	4,358	26,744	33,286	0	15,893	0	4,859	3,058	0	0	4,984

DUKE ENERGY FLORIDA
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.33127	0.03128	0.19193	0.23888	0.00000	0.11406	0.00000	0.03487	0.02195	0.00000	0.00000	0.03577
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,435,703	841,009	139,525	372,047	495,932	0	239,127	0	79,159	75,672	0	0	193,233
476	Total Oper. Exp. Before Tax	Line 20	1,316,460	469,619	122,135	133,870	211,771	0	109,952	0	41,630	52,505	0	0	174,977
477	Net Oper. Income (NOI) before Tax		1,119,244	371,389	17,389	238,177	284,161	0	129,175	0	37,529	23,167	0	0	18,256
478	Interest Expense	Line 8 x WACC	263,384	92,305	4,220	53,300	64,203	-	30,007	-	9,010	5,652	-	-	4,688
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	855,860	279,085	13,170	184,878	219,958	-	99,168	-	28,519	17,514	-	-	13,568
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	855,860	279,085	13,170	184,878	219,958	0	99,168	0	28,519	17,514	0	0	13,568
483	Fed & St Permanent Differences	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
484	State Temporary Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
485	State Taxable Income	Ln 482:484	413,545	99,517	6,443	109,762	125,042	0	49,601	0	11,900	6,618	0	0	4,662
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	22,745	5,473	354	6,037	6,877	-	2,728	-	655	364	-	-	256
488	State Income Tax (Def.)	Ln 484 x Ln 486	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	47,789	15,640	735	10,290	12,251	-	5,534	-	1,595	981	-	-	761
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	855,860	279,085	13,170	184,878	219,958	-	99,168	-	28,519	17,514	-	-	13,568
494	Fed & St Permanent Differences	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
495	Fed Temporary Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
496	State Income Tax Exp. (Cur.)	Line 487	(22,745)	(5,473)	(354)	(6,037)	(6,877)	-	(2,728)	-	(655)	(364)	-	-	(256)
497	Fed. Taxable Income	Ln 493:496	390,800	94,044	6,088	103,725	118,165	-	46,873	-	11,246	6,254	-	-	4,405
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	82,068	19,749	1,279	21,782	24,815	-	9,843	-	2,362	1,313	-	-	925
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	82,068	19,749	1,279	21,782	24,815	-	9,843	-	2,362	1,313	-	-	925
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(5,259)	(2,135)	(80)	(893)	(1,129)	-	(589)	-	(198)	(130)	-	-	(106)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
505	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
508	Total Federal Income Tax Exp.	Ln 501:507	83,305	9,446	823	27,920	31,037	-	11,062	-	2,130	979	-	-	(93)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	104,813	25,223	1,633	27,819	31,692	-	12,571	-	3,016	1,677	-	-	1,181
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	115,406	46,851	1,755	19,599	24,765	-	12,933	-	4,336	2,843	-	-	2,324
512	Total Direct Adjs.	Ln 489 + Ln 506	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
514	Total Amortization of ITC	Line 504	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
515	Total Amortization of PTC	Line 505	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	131,094	25,086	1,558	38,210	43,289	-	16,596	-	3,726	1,960	-	-	668
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
524	Interest Expense	Line 8 x WACC	(263,384)	(92,305)	(4,220)	(53,300)	(64,203)	-	(30,007)	-	(9,010)	(5,652)	-	-	(4,688)
525	Permanent Diff Fed & State	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
528	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
529	Amort of Excess ADIT	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
532	Deferred Tax Federal	Ln 531 x Ln 498	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
533	Base for FIT Computation	Ln 523:532	288,947	66,263	4,509	78,583	89,105	-	34,813	-	8,141	4,453	-	-	3,082
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	76,809	17,614	1,199	20,889	23,686	-	9,254	-	2,164	1,184	-	-	819
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(75)	(31)	(1)	(13)	(16)	-	(8)	-	(3)	(2)	-	-	(2)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,896)	(770)	(29)	(322)	(407)	-	(212)	-	(71)	(47)	-	-	(38)
538	Federal Income Tax (PTC)	JSS Sch. 12	(72,798)	(40,360)	(1,581)	(6,435)	(9,665)	-	(7,078)	-	(3,013)	(2,158)	-	-	(2,509)
539	Amort of Excess ADIT	JSS Sch. 12	(14,356)	(5,828)	(218)	(2,438)	(3,081)	-	(1,609)	-	(539)	(354)	-	-	(289)
540	Total FIT before Adding Deferred	Ln 535:539	(12,316)	(29,374)	(631)	11,682	10,518	-	346	-	(1,462)	(1,376)	-	-	(2,018)
541	Total FIT - Deferred	Line 532	95,621	38,819	1,454	16,239	20,519	-	10,716	-	3,593	2,356	-	-	1,925
542	Total FIT - Current & Deferred	Ln 540:541	83,305	9,446	823	27,920	31,037	-	11,062	-	2,130	979	-	-	(93)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	988,150	346,303	15,831	199,967	240,872	-	112,578	-	33,803	21,207	-	-	17,588
546	Interest Expense	Line 27 x WACC	(263,384)	(92,305)	(4,220)	(53,300)	(64,203)	-	(30,007)	-	(9,010)	(5,652)	-	-	(4,688)
547	Permanent Diff Fed & State	JSS Sch. 12	13,023	5,287	198	2,212	2,795	-	1,459	-	489	321	-	-	262
548	Temporary State Differences	JSS Sch. 12	(455,339)	(184,854)	(6,925)	(77,327)	(97,711)	-	(51,026)	-	(17,108)	(11,218)	-	-	(9,169)
549	State Deferred Tax	Ln 548 x Ln 486	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
550	Net FIT Allowable	Line 542	83,305	9,446	823	27,920	31,037	-	11,062	-	2,130	979	-	-	(93)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	390,800	94,044	6,088	103,725	118,165	-	46,873	-	11,246	6,254	-	-	4,405
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	22,745	5,473	354	6,037	6,877	-	2,728	-	655	364	-	-	256
555	Total SIT - Deferred	Line 549	25,044	10,167	381	4,253	5,374	-	2,806	-	941	617	-	-	504
556	Total SIT - Current & Deferred	Ln 554:555	47,789	15,640	735	10,290	12,251	-	5,534	-	1,595	981	-	-	761
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	131,094	25,086	1,558	38,210	43,289	-	16,596	-	3,726	1,960	-	-	668
561	Total Income Tax Allocator		1.00000	0.19136	0.01189	0.29147	0.33021	0.00000	0.12660	0.00000	0.02842	0.01495	0.00000	0.00000	0.00510
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		14,931	14,931	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,604	2,604	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,100	2,100	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,907	-	21,907	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,712	-	2,712	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,154	-	1,154	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,533	-	3,533	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		49,007	19,701	29,306	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,055	166	-	5,888	-	-	-	-	-	-	-	-	-
575	Distribution		25,386	-	-	-	14,010	-	7,316	-	2,453	1,607	-	-	-
576	Subtotal Prod, Trans and Dist		80,448	19,867	29,306	5,888	14,010	0	7,316	0	2,453	1,607	0	0	0
577	Customer Accounts		24,344	-	-	-	-	-	-	-	-	63	-	-	24,281
578	Customer Service & Info.		4,429	-	-	-	-	-	-	-	-	-	-	-	4,429
579	Sales		4,953	-	-	-	-	-	-	-	-	-	-	-	4,953
580	Subtotal before Admin & Gen		114,173	19,867	29,306	5,888	14,010	-	7,316	-	2,453	1,670	-	-	33,662
581	Admin & General		51,163	8,903	13,133	2,639	6,278	-	3,279	-	1,099	748	-	-	15,084
582	Total		165,336	28,770	42,439	8,527	20,288	-	10,595	-	3,552	2,418	-	-	48,747
583	Total Labor Allocator		1.00000	0.17401	0.25668	0.05157	0.12271	0.00000	0.06408	0.00000	0.02148	0.01463	0.00000	0.00000	0.29483

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	1,603,352	661,229	28,819	263,936	355,673	-	170,763	-	50,117	45,923	-	-	26,891
3	Accum. Depreciation & Amort.	Line 171	(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	-	(43,456)	-	(16,192)	(16,207)	-	-	(13,497)
4	Net Plant in Service		1,132,238	396,374	16,745	223,643	291,133	-	127,307	-	33,926	29,716	-	-	13,393
5	Construction Work in Progress	Line 229	50,795	27,084	218	10,199	10,403	-	2,201	-	269	245	-	-	177
6	Plant Held for Future Use	Line 239	6,606	5,410	58	900	173	-	12	-	3	3	-	-	47
7	Working Capital	Line 265	31,602	6,079	6,111	4,912	6,150	-	2,766	-	572	519	-	-	4,495
8	Total Rate Base		1,221,241	434,946	23,133	239,653	307,859	-	132,285	-	34,770	30,483	-	-	18,112
9															
10	Revenue														
11	Class Revenue	Line 287	209,362	74,619	14,404	30,924	44,762	-	19,381	-	3,635	7,684	-	-	13,953
12	Revenue Credits	Line 307	3,219	10	1	579	21	-	472	-	2,117	1	-	-	18
13	Total Revenue		212,581	74,629	14,404	31,503	44,784	-	19,853	-	5,753	7,685	-	-	13,971
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	38,045	6,210	10,614	2,061	4,834	-	2,185	-	957	1,101	-	-	10,083
17	Depreciation	Line 460	64,716	31,386	1,545	7,021	11,298	-	5,630	-	1,717	3,922	-	-	2,197
18	Tax Other Than Income Tax	Line 470	12,162	4,096	450	2,265	3,006	-	1,319	-	353	311	-	-	363
19	Gain/Loss on Disposition		(54)	(19)	(1)	(11)	(14)	-	(6)	-	(2)	(1)	-	-	(1)
20	Operating Expense before Tax		114,869	41,673	12,609	11,335	19,123	-	9,128	-	3,025	5,332	-	-	12,642
21	Income Tax Expense	Line 517	11,428	2,226	161	3,235	3,909	-	1,378	-	271	199	-	-	49
22	Total Operating Expense		126,297	43,899	12,770	14,571	23,032	-	10,506	-	3,296	5,531	-	-	12,691
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
26	Net Operating Income Required	Ln 8 x Ln 34	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	209,362	74,619	14,404	30,924	44,762	-	19,381	-	3,635	7,684	-	-	13,953
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	209,362	74,619	14,404	30,924	44,762		19,381		3,635	7,684			13,953
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		383,679	383,679	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		33,229	33,229	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		35,032	35,032	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		186,239	186,239	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		638,179	638,179	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,531	4,531	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		267	267	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,367	2,367	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,625	2,625	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		257,758	-	-	257,758	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,428	-	-	2,428	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		269,976	9,790	0	260,186	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03626	0.00000	0.96374	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		908,155	647,969	0	260,186	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71350	0.00000	0.28650	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		346,158	-	-	-	346,158	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		166,194	-	-	-	-	-	166,194	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		48,776	-	-	-	-	-	-	-	48,776	-	-	-	-
71	Distribution Metering		44,648	-	-	-	-	-	-	-	-	44,648	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		605,776	0	0	0	346,158	0	166,194	0	48,776	44,648	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57143	0.00000	0.27435	0.00000	0.08052	0.07370	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		875,752	9,790	0	260,186	346,158	0	166,194	0	48,776	44,648	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01118	0.00000	0.29710	0.39527	0.00000	0.18977	0.00000	0.05570	0.05098	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,513,931	647,969	0	260,186	346,158	0	166,194	0	48,776	44,648	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42800	0.00000	0.17186	0.22865	0.00000	0.10978	0.00000	0.03222	0.02949	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		74,889	13,260	22,757	3,750	9,516	-	4,569	-	1,341	1,276	-	-	18,422
86	Retail 100%, Class = # Bills		8,597	-	-	-	-	-	-	-	-	-	-	-	8,597
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		83,486	13,260	22,757	3,750	9,516	0	4,569	0	1,341	1,276	0	0	27,018
89	General & Intangible Plant Allocators		1.00000	0.15883	0.27258	0.04492	0.11398	0.00000	0.05472	0.00000	0.01606	0.01528	0.00000	0.00000	0.32363
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		6,063	-	6,063	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		6,063	0	6,063	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(127)	-	-	-	-	-	-	-	-	-	-	-	(127)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(127)	0	0	0	0	0	0	0	0	0	0	0	(127)
104															
105	Total Gross Electric Plant in Service		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
106	Total Gross Electric Plant Allocators		1.00000	0.41240	0.01797	0.16462	0.22183	0.00000	0.10650	0.00000	0.03126	0.02864	0.00000	0.00000	0.01677
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		179,617	179,617	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		25,486	25,486	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		26,050	26,050	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		25,615	25,615	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		256,768	256,768	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		38,036	-	-	38,036	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		291	-	-	291	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		39,462	1,135	0	38,328	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02875	0.00000	0.97125	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		296,230	257,903	0	38,328	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87062	0.00000	0.12938	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		59,551	-	-	-	59,551	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,060	-	-	-	-	-	41,060	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		15,489	-	-	-	-	-	-	-	15,489	-	-	-	-
139	Distribution Metering		15,538	-	-	-	-	-	-	-	-	15,538	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		131,638	0	0	0	59,551	0	41,060	0	15,489	15,538	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45239	0.00000	0.31192	0.00000	0.11766	0.11804	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		171,100	1,135	0	38,328	59,551	0	41,060	0	15,489	15,538	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00663	0.00000	0.22401	0.34805	0.00000	0.23998	0.00000	0.09052	0.09081	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		427,868	257,903	0	38,328	59,551	0	41,060	0	15,489	15,538	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60276	0.00000	0.08958	0.13918	0.00000	0.09596	0.00000	0.03620	0.03631	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		39,265	6,952	11,931	1,966	4,989	-	2,395	-	703	669	-	-	9,659
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		3,653	-	-	-	-	-	-	-	-	-	-	-	3,653
156	General & Intangible Plant Total		42,918	6,952	11,931	1,966	4,989	0	2,395	0	703	669	0	0	13,311
157	General & Intangible Plant Allocators		1.00000	0.16199	0.27801	0.04581	0.11625	0.00000	0.05581	0.00000	0.01638	0.01558	0.00000	0.00000	0.31016
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		143	-	143	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		143	0	143	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		186	-	-	-	-	-	-	-	-	-	-	-	186
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		186	0	0	0	0	0	0	0	0	0	0	0	186
170															
171	Total Accumulated Depreciation		471,115	264,855	12,074	40,294	64,540	0	43,456	0	16,192	16,207	0	0	13,497
172	Total Accum Deprec Allocators		1.00000	0.56219	0.02563	0.08553	0.13699	0.00000	0.09224	0.00000	0.03437	0.03440	0.00000	0.00000	0.02865
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		638,179	638,179	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(256,768)	(256,768)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		381,411	381,411	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		269,976	9,790	0	260,186	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(39,462)	(1,135)	0	(38,328)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		230,514	8,655	0	221,859	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03755	0.00000	0.96245	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		605,776	0	0	0	346,158	0	166,194	0	48,776	44,648	0	0	0
187	Distribution Reserve		(131,638)	0	0	0	(59,551)	0	(41,060)	0	(15,489)	(15,538)	0	0	0
188	Distribution Net Plant		474,138	0	0	0	286,607	0	125,134	0	33,288	29,110	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60448	0.00000	0.26392	0.00000	0.07021	0.06139	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		83,486	13,260	22,757	3,750	9,516	0	4,569	0	1,341	1,276	0	0	27,018
192	General & Intangible Reserve		(42,918)	(6,952)	(11,931)	(1,966)	(4,989)	0	(2,395)	0	(703)	(669)	0	0	(13,311)
193	General & Intangible Net Plant		40,568	6,308	10,825	1,784	4,527	0	2,173	0	638	607	0	0	13,707
194	General & Intangible Net Plant Allocators		1.00000	0.15548	0.26684	0.04397	0.11158	0.00000	0.05357	0.00000	0.01572	0.01496	0.00000	0.00000	0.33788
195															
196	Energy Storage Gross Plant		6,063	0	6,063	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(143)	0	(143)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		5,920	0	5,920	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(127)	0	0	0	0	0	0	0	0	0	0	0	(127)
202	Other Reserve		(186)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(186)
203	Other Net Plant		(314)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(314)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
207	Total Reserve		(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	0	(43,456)	0	(16,192)	(16,207)	0	0	(13,497)
208	Total Net Plant in Service		1,132,238	396,374	16,745	223,643	291,133	0	127,307	0	33,926	29,716	0	0	13,393
209	Total Net Plant Allocators		1.00000	0.35008	0.01479	0.19752	0.25713	0.00000	0.11244	0.00000	0.02996	0.02625	0.00000	0.00000	0.01183
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		10,809	10,809	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,833	1,833	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		808	808	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		13,752	13,752	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,303	-	-	10,303	-	-	-	-	-	-	-	-	-
218	Distribution Primary		10,492	-	-	-	10,492	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		2,236	-	-	-	-	-	2,236	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		277	-	-	-	-	-	-	-	277	-	-	-	-
223	Distribution Metering		251	-	-	-	-	-	-	-	-	251	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		753	133	229	38	96	-	46	-	13	13	-	-	185
227	Retail 100%, Class = Net Plant		(718)	(251)	(11)	(142)	(185)	-	(81)	-	(22)	(19)	-	-	(8)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		50,795	27,084	218	10,199	10,403	0	2,201	0	269	245	0	0	177
230	Total Construction Work in Progress Allocator		1.00000	0.53320	0.00430	0.20078	0.20481	0.00000	0.04333	0.00000	0.00529	0.00481	0.00000	0.00000	0.00348
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		5,314	5,314	-	-	-	-	-	-	-	-	-	-	-

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		890	-	-	890	-	-	-	-	-	-	-	-	-
237	Distribution Primary		149	-	-	-	149	-	-	-	-	-	-	-	-
238	Labor		192	34	58	10	24	-	12	-	3	3	-	-	47
239	Plant Held for Future Use Total		6,606	5,410	58	900	173	0	12	0	3	3	0	0	47
240	Plant Held for Future Use Allocator		1.00000	0.81887	0.00881	0.13618	0.02622	0.00000	0.00177	0.00000	0.00052	0.00049	0.00000	0.00000	0.00714
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,527	3,527	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		226	226	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		5,938	-	5,938	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,111	-	5,111	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(20,268)	(3,311)	(5,660)	(1,099)	(2,577)	-	(1,165)	-	(510)	(587)	-	-	(5,359)
255	Retail 100%, Class = # Bills		9,227	-	-	-	-	-	-	-	-	-	-	-	9,227
256	Retail 100%, Class = Prod		(10,909)	(10,909)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		23,564	8,249	348	4,654	6,059	-	2,649	-	706	618	-	-	279
258	Retail 100%, Class = T&D		(4,888)	(55)	-	(1,452)	(1,932)	-	(928)	-	(272)	(249)	-	-	-
259	Retail 100%, Class = Metering		143	-	-	-	-	-	-	-	-	143	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(478)	(478)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,738	8,552	373	3,414	4,600	-	2,209	-	648	594	-	-	348
264	Gross Trans Plant		(628)	(23)	-	(605)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		31,602	6,079	6,111	4,912	6,150	0	2,766	0	572	519	0	0	4,495
266	Total Working Capital Allocator		1.00000	0.19236	0.19336	0.15543	0.19460	0.00000	0.08751	0.00000	0.01809	0.01641	0.00000	0.00000	0.14223
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,603,352	661,229	28,819	263,936	355,673	0	170,763	0	50,117	45,923	0	0	26,891
271	Accumulated Depreciation		(471,115)	(264,855)	(12,074)	(40,294)	(64,540)	0	(43,456)	0	(16,192)	(16,207)	0	0	(13,497)
272	Net Electric Plant in Service		1,132,238	396,374	16,745	223,643	291,133	0	127,307	0	33,926	29,716	0	0	13,393
273	Construction Work in Progress		50,795	27,084	218	10,199	10,403	0	2,201	0	269	245	0	0	177
274	Plant Held for Future Use		6,606	5,410	58	900	173	0	12	0	3	3	0	0	47
275	Working Capital		31,602	6,079	6,111	4,912	6,150	0	2,766	0	572	519	0	0	4,495
276	Total Rate Base		1,221,241	434,946	23,133	239,653	307,859	0	132,285	0	34,770	30,483	0	0	18,112
277	Total Rate Base Allocator		1.00000	0.35615	0.01894	0.19624	0.25209	0.00000	0.10832	0.00000	0.02847	0.02496	0.00000	0.00000	0.01483
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		203,301	68,558	14,404	30,924	44,762	-	19,381	-	3,635	7,684	-	-	13,953
282	Production Solar Demand		6,061	6,061	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		209,362	74,619	14,404	30,924	44,762	-	19,381	-	3,635	7,684	-	-	13,953
286	Wholesale 100%														
287	Total Class Revenue		209,362	74,619	14,404	30,924	44,762	0	19,381	0	3,635	7,684	0	0	13,953
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35641	0.06880	0.14770	0.21380	0.00000	0.09257	0.00000	0.01736	0.03670	0.00000	0.00000	0.06664
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		201,154	72,403	14,243	28,268	40,874	-	18,475	-	5,482	7,486	-	-	13,922
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		201,154	72,403	14,243	28,268	40,874	-	18,475	-	5,482	7,486	-	-	13,922

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.35994	0.07081	0.14053	0.20320	0.00000	0.09184	0.00000	0.02725	0.03722	0.00000	0.00000	0.06921
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		573	-	-	573	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		468	-	-	-	-	-	468	-	-	-	-	-	-
301	Distribution Service		2,116	-	-	-	-	-	-	-	2,116	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		29	10	1	6	7	-	3	-	1	1	-	-	0
307	Total Revenue Credits		3,219	10	1	579	21	0	472	0	2,117	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00326	0.00017	0.17994	0.00662	0.00000	0.14650	0.00000	0.65773	0.00023	0.00000	0.00000	0.00555
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		2,061	2,061	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		327	327	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		970	970	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,525	3,525	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,574	-	5,574	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		447	-	447	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		453	-	453	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		445	-	445	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		6,919	0	6,919	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,445	3,525	6,919	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.33752	0.66248	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,242	-	-	1,242	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,272	24	0	1,248	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01901	0.00000	0.98099	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		3,018	-	-	-	3,018	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,313	-	-	-	-	-	1,313	-	-	-	-	-	-
344	Distribution Service		701	-	-	-	-	-	-	-	701	-	-	-	-
345	Distribution Metering		840	-	-	-	-	-	-	-	-	840	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,872	0	0	0	3,018	0	1,313	0	701	840	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51399	0.00000	0.22363	0.00000	0.11940	0.14298	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		5,446	-	-	-	-	-	-	-	-	-	-	-	5,446
356	Customer Accounting O&M		5,466	0	0	0	0	0	0	0	0	20	0	0	5,446
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00362	0.00000	0.00000	0.99638
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		222	-	-	-	-	-	-	-	-	-	-	-	222
361	Customer Serv & Info. O&M		222	0	0	0	0	0	0	0	0	0	0	0	222
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,071	-	-	-	-	-	-	-	-	-	-	-	1,071
366	Sales O&M		1,071	0	0	0	0	0	0	0	0	0	0	0	1,071
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		12,086	2,140	3,672	605	1,536	-	737	-	216	206	-	-	2,973
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,262	521	23	208	280	-	134	-	39	36	-	-	21
373	Retail 100%, Class = # Bills		317	-	-	-	-	-	-	-	-	-	-	-	317
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		13,664	2,660	3,695	813	1,816	0	872	0	256	242	0	0	3,311
379	Admin & General O&M Allocators		1.00000	0.19470	0.27042	0.05950	0.13287	0.00000	0.06379	0.00000	0.01872	0.01771	0.00000	0.00000	0.24229
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		38,012	6,210	10,614	2,061	4,834	0	2,185	0	957	1,101	0	0	10,050
387	Total O&M Allocators		1.00000	0.16337	0.27924	0.05421	0.12716	0.00000	0.05748	0.00000	0.02517	0.02897	0.00000	0.00000	0.26440
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		33												33
390	Total Adjusted O&M		38,045	6,210	10,614	2,061	4,834	-	2,185	-	957	1,101	-	-	10,083
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		18,189	18,189	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		3,107	3,107	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,590	1,590	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		7,025	7,025	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		29,911	29,911	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		6,564	-	-	6,564	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		53	-	-	53	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,810	192	0	6,617	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02823	0.00000	0.97177	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		36,721	30,103	0	6,617	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81979	0.00000	0.18021	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		10,540	-	-	-	10,540	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		5,278	-	-	-	-	-	5,278	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,617	-	-	-	-	-	-	-	1,617	-	-	-	-
423	Distribution Metering		2,972	-	-	-	-	-	-	-	-	2,972	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		20,407	0	0	0	10,540	0	5,278	0	1,617	2,972	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51649	0.00000	0.25865	0.00000	0.07924	0.14562	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		27,217	192	0	6,617	10,540	0	5,278	0	1,617	2,972	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00706	0.00000	0.24314	0.38726	0.00000	0.19394	0.00000	0.05941	0.10918	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		57,128	30,103	0	6,617	10,540	0	5,278	0	1,617	2,972	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52695	0.00000	0.11584	0.18450	0.00000	0.09240	0.00000	0.02831	0.05202	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		3,757	665	1,142	188	477	-	229	-	67	64	-	-	924
438	Retail 100%, Class = # Bills		854	-	-	-	-	-	-	-	-	-	-	-	854
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		4,611	665	1,142	188	477	0	229	0	67	64	0	0	1,778
441	General & Intangible Plant Allocators		1.00000	0.14426	0.24757	0.04080	0.10352	0.00000	0.04970	0.00000	0.01459	0.01388	0.00000	0.00000	0.38568
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		388	-	388	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		388	0	388	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
451	Retail 100%, Class = Net Plant		1,090	382	16	215	280	-	123	-	33	29	-	-	13
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		858	-	-	-	-	-	-	-	-	858	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		236	236	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,590	618	16	215	280	0	123	0	33	886	0	0	419
459															
460	Total Depreciation Expense		64,716	31,386	1,545	7,021	11,298	0	5,630	0	1,717	3,922	0	0	2,197
461	Total Depreciation Expense Allocators		1.00000	0.48498	0.02388	0.10849	0.17457	0.00000	0.08700	0.00000	0.02653	0.06060	0.00000	0.00000	0.03396
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		934	165	284	47	119	-	57	-	17	16	-	-	230
466	Net Total Plant		11,228	3,931	166	2,218	2,887	-	1,262	-	336	295	-	-	133
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		12,162	4,096	450	2,265	3,006	0	1,319	0	353	311	0	0	363

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.33679	0.03699	0.18620	0.24714	0.00000	0.10849	0.00000	0.02904	0.02554	0.00000	0.00000	0.02982
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	212,581	74,629	14,404	31,503	44,784	0	19,853	0	5,753	7,685	0	0	13,971
476	Total Oper. Exp. Before Tax	Line 20	114,869	41,673	12,609	11,335	19,123	0	9,128	0	3,025	5,332	0	0	12,642
477	Net Oper. Income (NOI) before Tax		97,712	32,956	1,795	20,168	25,660	0	10,724	0	2,727	2,353	0	0	1,328
478	Interest Expense	Line 8 x WACC	22,998	8,191	436	4,513	5,798	-	2,491	-	655	574	-	-	341
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	74,714	24,765	1,360	15,654	19,863	-	8,233	-	2,073	1,779	-	-	987
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	74,714	24,765	1,360	15,654	19,863	0	8,233	0	2,073	1,779	0	0	987
483	Fed & St Permanent Differences	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
484	State Temporary Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
485	State Taxable Income	Ln 482:484	36,076	8,831	665	9,294	11,292	0	4,118	0	865	672	0	0	339
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,984	486	37	511	621	-	226	-	48	37	-	-	19
488	State Income Tax (Def.)	Ln 484 x Ln 486	2,188	902	39	360	485	-	233	-	68	63	-	-	37
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	4,172	1,388	76	871	1,106	-	459	-	116	100	-	-	55
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	74,714	24,765	1,360	15,654	19,863	-	8,233	-	2,073	1,779	-	-	987
494	Fed & St Permanent Differences	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
495	Fed Temporary Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
496	State Income Tax Exp. (Cur.)	Line 487	(1,984)	(486)	(37)	(511)	(621)	-	(226)	-	(48)	(37)	-	-	(19)
497	Fed. Taxable Income	Ln 493:496	34,092	8,345	629	8,783	10,670	-	3,891	-	817	635	-	-	321
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	7,159	1,753	132	1,844	2,241	-	817	-	172	133	-	-	67
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	7,159	1,753	132	1,844	2,241	-	817	-	172	133	-	-	67
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(459)	(189)	(8)	(76)	(102)	-	(49)	-	(14)	(13)	-	-	(8)
504	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
505	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	7,256	838	85	2,364	2,803	-	918	-	155	99	-	-	(7)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	9,143	2,238	169	2,356	2,862	-	1,044	-	219	170	-	-	86
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	10,081	4,157	181	1,660	2,236	-	1,074	-	315	289	-	-	169
512	Total Direct Adjs.	Ln 489 + Ln 506	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
514	Total Amortization of ITC	Line 504	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
515	Total Amortization of PTC	Line 505	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	11,428	2,226	161	3,235	3,909	-	1,378	-	271	199	-	-	49
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
524	Interest Expense	Line 8 x WACC	(22,998)	(8,191)	(436)	(4,513)	(5,798)	-	(2,491)	-	(655)	(574)	-	-	(341)
525	Permanent Diff Fed & State	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
528	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
529	Amort of Excess ADIT	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
532	Deferred Tax Federal	Ln 531 x Ln 498	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
533	Base for FIT Computation	Ln 523:532	25,204	5,880	465	6,654	8,046	-	2,890	-	592	452	-	-	224
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	6,700	1,563	124	1,769	2,139	-	768	-	157	120	-	-	60
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(1)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(166)	(68)	(3)	(27)	(37)	-	(18)	-	(5)	(5)	-	-	(3)
538	Federal Income Tax (PTC)	JSS Sch. 12	(6,371)	(3,581)	(163)	(545)	(873)	-	(588)	-	(219)	(219)	-	-	(183)
539	Amort of Excess ADIT	JSS Sch. 12	(1,254)	(517)	(23)	(206)	(278)	-	(134)	-	(39)	(36)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	(1,097)	(2,607)	(65)	989	950	-	29	-	(106)	(140)	-	-	(147)
541	Total FIT - Deferred	Line 532	8,353	3,445	150	1,375	1,853	-	890	-	261	239	-	-	140
542	Total FIT - Current & Deferred	Ln 540:541	7,256	838	85	2,364	2,803	-	918	-	155	99	-	-	(7)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	86,284	30,730	1,634	16,932	21,751	-	9,346	-	2,457	2,154	-	-	1,280
546	Interest Expense	Line 27 x WACC	(22,998)	(8,191)	(436)	(4,513)	(5,798)	-	(2,491)	-	(655)	(574)	-	-	(341)
547	Permanent Diff Fed & State	JSS Sch. 12	1,138	469	20	187	252	-	121	-	36	33	-	-	19
548	Temporary State Differences	JSS Sch. 12	(39,776)	(16,404)	(715)	(6,548)	(8,823)	-	(4,236)	-	(1,243)	(1,139)	-	-	(667)
549	State Deferred Tax	Ln 548 x Ln 486	2,188	902	39	360	485	-	233	-	68	63	-	-	37
550	Net FIT Allowable	Line 542	7,256	838	85	2,364	2,803	-	918	-	155	99	-	-	(7)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	34,092	8,345	629	8,783	10,670	-	3,891	-	817	635	-	-	321
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,984	486	37	511	621	-	226	-	48	37	-	-	19
555	Total SIT - Deferred	Line 549	2,188	902	39	360	485	-	233	-	68	63	-	-	37
556	Total SIT - Current & Deferred	Ln 554:555	4,172	1,388	76	871	1,106	-	459	-	116	100	-	-	55
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	11,428	2,226	161	3,235	3,909	-	1,378	-	271	199	-	-	49
561	Total Income Tax Allocator		1.00000	0.19480	0.01408	0.28312	0.34207	0.00000	0.12057	0.00000	0.02369	0.01742	0.00000	0.00000	0.00425
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,325	1,325	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		231	231	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		186	186	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,262	-	2,262	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		280	-	280	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		119	-	119	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		365	-	365	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,774	1,748	3,026	0	0	0	0	0	0	0	0	0	0
574	Transmission		513	15	-	499	-	-	-	-	-	-	-	-	-
575	Distribution		2,214	-	-	-	1,265	-	607	-	178	163	-	-	-
576	Subtotal Prod, Trans and Dist		7,501	1,763	3,026	499	1,265	0	607	0	178	163	0	0	0
577	Customer Accounts		1,773	-	-	-	-	-	-	-	-	6	-	-	1,767
578	Customer Service & Info.		322	-	-	-	-	-	-	-	-	-	-	-	322
579	Sales		360	-	-	-	-	-	-	-	-	-	-	-	360
580	Subtotal before Admin & Gen		9,957	1,763	3,026	499	1,265	-	607	-	178	170	-	-	2,449
581	Admin & General		4,462	790	1,356	223	567	-	272	-	80	76	-	-	1,098
582	Total		14,418	2,553	4,381	722	1,832	-	880	-	258	246	-	-	3,547
583	Total Labor Allocator		1.00000	0.17706	0.30387	0.05008	0.12706	0.00000	0.06100	0.00000	0.01790	0.01703	0.00000	0.00000	0.24598

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	97,679	46,301	2,724	16,293	16,309	-	3,463	-	5,653	3,906	-	-	3,030
3	Accum. Depreciation & Amort.	Line 171	(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	-	(881)	-	(1,826)	(1,379)	-	-	(1,521)
4	Net Plant in Service		66,938	27,755	1,583	13,806	13,349	-	2,582	-	3,827	2,528	-	-	1,509
5	Construction Work in Progress	Line 229	3,139	1,896	21	630	477	-	45	-	30	21	-	-	20
6	Plant Held for Future Use	Line 239	454	379	6	56	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,260	426	578	303	282	-	56	-	64	44	-	-	506
8	Total Rate Base		72,791	30,456	2,187	14,794	14,116	-	2,683	-	3,922	2,593	-	-	2,041
9															
10	Revenue														
11	Class Revenue	Line 287	13,588	5,225	1,362	1,909	2,052	-	393	-	410	654	-	-	1,583
12	Revenue Credits	Line 307	288	1	0	36	1	-	10	-	239	0	-	-	2
13	Total Revenue		13,876	5,226	1,362	1,945	2,053	-	403	-	649	654	-	-	1,585
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	3,180	435	1,003	127	222	-	44	-	108	94	-	-	1,147
17	Depreciation	Line 460	4,184	2,198	146	433	518	-	114	-	194	334	-	-	248
18	Tax Other Than Income Tax	Line 470	741	287	43	140	138	-	27	-	40	26	-	-	41
19	Gain/Loss on Disposition		(3)	(1)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		8,102	2,918	1,192	700	877	-	185	-	341	454	-	-	1,435
21	Income Tax Expense	Line 517	631	156	15	200	179	-	28	-	31	17	-	-	5
22	Total Operating Expense		8,733	3,074	1,207	899	1,056	-	213	-	372	471	-	-	1,441
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
26	Net Operating Income Required	Ln 8 x Ln 34	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	13,588	5,225	1,362	1,909	2,052	-	393	-	410	654	-	-	1,583
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	13,588	5,225	1,362	1,909	2,052		393		410	654			1,583
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,866	26,866	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,327	2,327	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,453	2,453	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		13,041	13,041	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		44,687	44,687	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		184	184	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		15,912	-	-	15,912	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		150	-	-	150	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		16,747	685	0	16,062	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04093	0.00000	0.95907	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		61,434	45,372	0	16,062	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73855	0.00000	0.26145	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		15,872	-	-	-	15,872	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,370	-	-	-	-	-	3,370	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,502	-	-	-	-	-	-	-	5,502	-	-	-	-
71	Distribution Metering		3,798	-	-	-	-	-	-	-	-	3,798	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		28,542	0	0	0	15,872	0	3,370	0	5,502	3,798	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55610	0.00000	0.11808	0.00000	0.19276	0.13306	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		45,289	685	0	16,062	15,872	0	3,370	0	5,502	3,798	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01514	0.00000	0.35465	0.35047	0.00000	0.07442	0.00000	0.12148	0.08385	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		89,976	45,372	0	16,062	15,872	0	3,370	0	5,502	3,798	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50427	0.00000	0.17851	0.17641	0.00000	0.03746	0.00000	0.06115	0.04221	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		6,175	929	2,151	232	436	-	93	-	151	109	-	-	2,075
86	Retail 100%, Class = # Bills		969	-	-	-	-	-	-	-	-	-	-	-	969
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		7,144	929	2,151	232	436	0	93	0	151	109	0	0	3,044
89	General & Intangible Plant Allocators		1.00000	0.12997	0.30113	0.03241	0.06108	0.00000	0.01297	0.00000	0.02117	0.01519	0.00000	0.00000	0.42609
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		573	-	573	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		573	0	573	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(14)	-	-	-	-	-	-	-	-	-	-	-	(14)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
104															
105	Total Gross Electric Plant in Service		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
106	Total Gross Electric Plant Allocators		1.00000	0.47401	0.02789	0.16680	0.16696	0.00000	0.03545	0.00000	0.05787	0.03999	0.00000	0.00000	0.03102
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		12,577	12,577	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,785	1,785	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,824	1,824	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,794	1,794	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		17,979	17,979	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,348	-	-	2,348	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,445	79	0	2,366	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03249	0.00000	0.96751	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		20,425	18,059	0	2,366	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88416	0.00000	0.11584	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,731	-	-	-	2,731	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		833	-	-	-	-	-	833	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,747	-	-	-	-	-	-	-	1,747	-	-	-	-
139	Distribution Metering		1,322	-	-	-	-	-	-	-	-	1,322	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		6,632	0	0	0	2,731	0	833	0	1,747	1,322	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41173	0.00000	0.12556	0.00000	0.26342	0.19929	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		9,077	79	0	2,366	2,731	0	833	0	1,747	1,322	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00875	0.00000	0.26065	0.30081	0.00000	0.09173	0.00000	0.19246	0.14560	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		27,057	18,059	0	2,366	2,731	0	833	0	1,747	1,322	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.66744	0.00000	0.08745	0.10092	0.00000	0.03078	0.00000	0.06457	0.04885	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		3,238	487	1,128	121	229	-	49	-	79	57	-	-	1,088
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		412	-	-	-	-	-	-	-	-	-	-	-	412
156	General & Intangible Plant Total		3,649	487	1,128	121	229	0	49	0	79	57	0	0	1,500
157	General & Intangible Plant Allocators		1.00000	0.13340	0.30908	0.03326	0.06269	0.00000	0.01331	0.00000	0.02173	0.01559	0.00000	0.00000	0.41094
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		13	-	13	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		13	0	13	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		30,741	18,546	1,141	2,487	2,959	0	881	0	1,826	1,379	0	0	1,521
172	Total Accum Deprec Allocators		1.00000	0.60330	0.03713	0.08092	0.09627	0.00000	0.02867	0.00000	0.05941	0.04484	0.00000	0.00000	0.04947
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		44,687	44,687	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(17,979)	(17,979)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		26,707	26,707	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		16,747	685	0	16,062	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,445)	(79)	0	(2,366)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		14,302	606	0	13,696	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04238	0.00000	0.95762	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		28,542	0	0	0	15,872	0	3,370	0	5,502	3,798	0	0	0
187	Distribution Reserve		(6,632)	0	0	0	(2,731)	0	(833)	0	(1,747)	(1,322)	0	0	0
188	Distribution Net Plant		21,910	0	0	0	13,142	0	2,538	0	3,755	2,476	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59980	0.00000	0.11582	0.00000	0.17136	0.11301	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		7,144	929	2,151	232	436	0	93	0	151	109	0	0	3,044
192	General & Intangible Reserve		(3,649)	(487)	(1,128)	(121)	(229)	0	(49)	0	(79)	(57)	0	0	(1,500)
193	General & Intangible Net Plant		3,495	442	1,023	110	208	0	44	0	72	52	0	0	1,544
194	General & Intangible Net Plant Allocators		1.00000	0.12639	0.29284	0.03151	0.05939	0.00000	0.01261	0.00000	0.02059	0.01477	0.00000	0.00000	0.44190
195															
196	Energy Storage Gross Plant		573	0	573	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(13)	0	(13)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		560	0	560	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(35)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(35)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
207	Total Reserve		(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	0	(881)	0	(1,826)	(1,379)	0	0	(1,521)
208	Total Net Plant in Service		66,938	27,755	1,583	13,806	13,349	0	2,582	0	3,827	2,528	0	0	1,509
209	Total Net Plant Allocators		1.00000	0.41464	0.02365	0.20625	0.19943	0.00000	0.03857	0.00000	0.05717	0.03776	0.00000	0.00000	0.02254
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		757	757	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		963	963	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		636	-	-	636	-	-	-	-	-	-	-	-	-
218	Distribution Primary		481	-	-	-	481	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		45	-	-	-	-	-	45	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		31	-	-	-	-	-	-	-	31	-	-	-	-
223	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		62	9	22	2	4	-	1	-	2	1	-	-	21
227	Retail 100%, Class = Net Plant		(42)	(18)	(1)	(9)	(8)	-	(2)	-	(2)	(2)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,139	1,896	21	630	477	0	45	0	30	21	0	0	20
230	Total Construction Work in Progress Allocator		1.00000	0.60409	0.00657	0.20054	0.15195	0.00000	0.01422	0.00000	0.00966	0.00663	0.00000	0.00000	0.00634
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		372	372	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		55	-	-	55	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		454	379	6	56	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.83437	0.01213	0.12233	0.01750	0.00000	0.00052	0.00000	0.00085	0.00061	0.00000	0.00000	0.01170
241															
242															
243	**Working Capital**														
244	Production Base Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		561	-	561	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		483	-	483	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,688)	(232)	(535)	(68)	(118)	-	(24)	-	(58)	(50)	-	-	(604)
255	Retail 100%, Class = # Bills		1,040	-	-	-	-	-	-	-	-	-	-	-	1,040
256	Retail 100%, Class = Prod		(764)	(764)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,393	578	33	287	278	-	54	-	80	53	-	-	31
258	Retail 100%, Class = T&D		(253)	(4)	-	(90)	(89)	-	(19)	-	(31)	(21)	-	-	-
259	Retail 100%, Class = Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(33)	(33)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,263	599	35	211	211	-	45	-	73	51	-	-	39
264	Gross Trans Plant		(39)	(2)	-	(37)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,260	426	578	303	282	0	56	0	64	44	0	0	506
266	Total Working Capital Allocator		1.00000	0.18838	0.25565	0.13419	0.12480	0.00000	0.02482	0.00000	0.02854	0.01952	0.00000	0.00000	0.22411
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		97,679	46,301	2,724	16,293	16,309	0	3,463	0	5,653	3,906	0	0	3,030
271	Accumulated Depreciation		(30,741)	(18,546)	(1,141)	(2,487)	(2,959)	0	(881)	0	(1,826)	(1,379)	0	0	(1,521)
272	Net Electric Plant in Service		66,938	27,755	1,583	13,806	13,349	0	2,582	0	3,827	2,528	0	0	1,509
273	Construction Work in Progress		3,139	1,896	21	630	477	0	45	0	30	21	0	0	20
274	Plant Held for Future Use		454	379	6	56	8	0	0	0	0	0	0	0	5
275	Working Capital		2,260	426	578	303	282	0	56	0	64	44	0	0	506
276	Total Rate Base		72,791	30,456	2,187	14,794	14,116	0	2,683	0	3,922	2,593	0	0	2,041
277	Total Rate Base Allocator		1.00000	0.41840	0.03004	0.20324	0.19393	0.00000	0.03685	0.00000	0.05388	0.03562	0.00000	0.00000	0.02803
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		13,163	4,801	1,362	1,909	2,052	-	393	-	410	654	-	-	1,583
282	Production Solar Demand		424	424	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		13,588	5,225	1,362	1,909	2,052	-	393	-	410	654	-	-	1,583
286	Wholesale 100%														
287	Total Class Revenue		13,588	5,225	1,362	1,909	2,052	0	393	0	410	654	0	0	1,583
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.38454	0.10021	0.14049	0.15105	0.00000	0.02893	0.00000	0.03018	0.04810	0.00000	0.00000	0.11649
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		13,245	5,070	1,347	1,745	1,874	-	375	-	618	637	-	-	1,579
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		13,245	5,070	1,347	1,745	1,874	-	375	-	618	637	-	-	1,579

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.38278	0.10166	0.13175	0.14151	0.00000	0.02829	0.00000	0.04669	0.04808	0.00000	0.00000	0.11925
295															
296															
297	**Revenue Credits**														
298	Transmission		35	-	-	35	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		9	-	-	-	-	-	9	-	-	-	-	-	-
301	Distribution Service		239	-	-	-	-	-	-	-	239	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		288	1	0	36	1	0	10	0	239	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00255	0.00018	0.12417	0.00340	0.00000	0.03321	0.00000	0.82929	0.00022	0.00000	0.00000	0.00699
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		144	144	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		247	247	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		527	-	527	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		654	0	654	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		901	247	654	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27398	0.72602	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		77	-	-	77	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		79	2	0	77	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02150	0.00000	0.97850	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		138	-	-	-	138	-	-	-	-	-	-	-	-
343	Distribution Secondary		27	-	-	-	-	-	27	-	-	-	-	-	-
344	Distribution Service		79	-	-	-	-	-	-	-	79	-	-	-	-
345	Distribution Metering		71	-	-	-	-	-	-	-	-	71	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		316	0	0	0	138	0	27	0	79	71	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43862	0.00000	0.08440	0.00000	0.25063	0.22634	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		614	-	-	-	-	-	-	-	-	-	-	-	614
356	Customer Accounting O&M		615	0	0	0	0	0	0	0	0	2	0	0	614
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00273	0.00000	0.00000	0.99727
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		25	-	-	-	-	-	-	-	-	-	-	-	25
361	Customer Serv & Info. O&M		25	0	0	0	0	0	0	0	0	0	0	0	25
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		121	-	-	-	-	-	-	-	-	-	-	-	121
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		997	150	347	37	70	-	15	-	24	18	-	-	335
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		77	36	2	13	13	-	3	-	4	3	-	-	2
373	Retail 100%, Class = # Bills		36	-	-	-	-	-	-	-	-	-	-	-	36
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		1,109	186	349	50	83	0	18	0	29	21	0	0	373
379	Admin & General O&M Allocators		1.00000	0.16796	0.31494	0.04525	0.07506	0.00000	0.01594	0.00000	0.02602	0.01856	0.00000	0.00000	0.33628
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		3,165	435	1,003	127	222	0	44	0	108	94	0	0	1,132
387	Total O&M Allocators		1.00000	0.13737	0.31701	0.04019	0.07002	0.00000	0.01400	0.00000	0.03410	0.02960	0.00000	0.00000	0.35772
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		15												15
390	Total Adjusted O&M		3,180	435	1,003	127	222	-	44	-	108	94	-	-	1,147
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,274	1,274	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		218	218	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		492	492	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		2,094	2,094	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		405	-	-	405	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		422	13	0	409	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03190	0.00000	0.96810	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,516	2,108	0	409	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83766	0.00000	0.16234	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		483	-	-	-	483	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		107	-	-	-	-	-	107	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		182	-	-	-	-	-	-	-	182	-	-	-	-
423	Distribution Metering		253	-	-	-	-	-	-	-	-	253	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		1,025	0	0	0	483	0	107	0	182	253	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47128	0.00000	0.10438	0.00000	0.17786	0.24648	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,447	13	0	409	483	0	107	0	182	253	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00930	0.00000	0.28222	0.33389	0.00000	0.07395	0.00000	0.12601	0.17463	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,542	2,108	0	409	483	0	107	0	182	253	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59513	0.00000	0.11533	0.13645	0.00000	0.03022	0.00000	0.05149	0.07136	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		310	47	108	12	22	-	5	-	8	5	-	-	104
438	Retail 100%, Class = # Bills		96	-	-	-	-	-	-	-	-	-	-	-	96
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		406	47	108	12	22	0	5	0	8	5	0	0	200
441	General & Intangible Plant Allocators		1.00000	0.11471	0.26578	0.02860	0.05391	0.00000	0.01145	0.00000	0.01868	0.01340	0.00000	0.00000	0.49346
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		37	-	37	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		37	0	37	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		64	27	2	13	13	-	2	-	4	2	-	-	1
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		73	-	-	-	-	-	-	-	-	73	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		200	43	2	13	13	0	2	0	4	75	0	0	47
459															
460	Total Depreciation Expense		4,184	2,198	146	433	518	0	114	0	194	334	0	0	248
461	Total Depreciation Expense Allocators		1.00000	0.52524	0.03492	0.10358	0.12380	0.00000	0.02729	0.00000	0.04628	0.07972	0.00000	0.00000	0.05917
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		77	12	27	3	5	-	1	-	2	1	-	-	26
466	Net Total Plant		664	275	16	137	132	-	26	-	38	25	-	-	15
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		741	287	43	140	138	0	27	0	40	26	0	0	41

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.38716	0.05741	0.18870	0.18604	0.00000	0.03612	0.00000	0.05377	0.03566	0.00000	0.00000	0.05515
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	13,876	5,226	1,362	1,945	2,053	0	403	0	649	654	0	0	1,585
476	Total Oper. Exp. Before Tax	Line 20	8,102	2,918	1,192	700	877	0	185	0	341	454	0	0	1,435
477	Net Oper. Income (NOI) before Tax		5,774	2,308	170	1,245	1,177	0	217	0	308	200	0	0	150
478	Interest Expense	Line 8 x WACC	1,371	574	41	279	266	-	51	-	74	49	-	-	38
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,403	1,734	129	966	911	-	167	-	234	151	-	-	111
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,403	1,734	129	966	911	0	167	0	234	151	0	0	111
483	Fed & St Permanent Differences	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
485	State Taxable Income	Ln 482:484	2,049	618	63	574	518	0	84	0	98	57	0	0	38
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	113	34	3	32	28	-	5	-	5	3	-	-	2
488	State Income Tax (Def.)	Ln 484 x Ln 486	133	63	4	22	22	-	5	-	8	5	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	246	97	7	54	51	-	9	-	13	8	-	-	6
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,403	1,734	129	966	911	-	167	-	234	151	-	-	111
494	Fed & St Permanent Differences	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
496	State Income Tax Exp. (Cur.)	Line 487	(113)	(34)	(3)	(32)	(28)	-	(5)	-	(5)	(3)	-	-	(2)
497	Fed. Taxable Income	Ln 493:496	1,936	584	59	542	489	-	79	-	92	54	-	-	36
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	407	123	12	114	103	-	17	-	19	11	-	-	8
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	407	123	12	114	103	-	17	-	19	11	-	-	8
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	509	241	14	85	85	-	18	-	29	20	-	-	16
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(28)	(13)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	385	59	8	146	129	-	19	-	17	8	-	-	(1)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	519	157	16	145	131	-	21	-	25	14	-	-	10
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	614	291	17	102	103	-	22	-	36	25	-	-	19
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	631	156	15	200	179	-	28	-	31	17	-	-	5
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.73%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
524	Interest Expense	Line 8 x WACC	(1,371)	(574)	(41)	(279)	(266)	-	(51)	-	(74)	(49)	-	-	(38)
525	Permanent Diff Fed & State	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
529	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
532	Deferred Tax Federal	Ln 531 x Ln 498	509	241	14	85	85	-	18	-	29	20	-	-	16
533	Base for FIT Computation	Ln 523:532	1,425	412	44	411	369	-	59	-	67	38	-	-	25
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	379	109	12	109	98	-	16	-	18	10	-	-	7
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(10)	(5)	(0)	(2)	(2)	-	(0)	-	(1)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(416)	(251)	(15)	(34)	(40)	-	(12)	-	(25)	(19)	-	-	(21)
539	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	(124)	(183)	(6)	61	44	-	1	-	(12)	(12)	-	-	(17)
541	Total FIT - Deferred	Line 532	509	241	14	85	85	-	18	-	29	20	-	-	16
542	Total FIT - Current & Deferred	Ln 540:541	385	59	8	146	129	-	19	-	17	8	-	-	(1)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	5,143	2,152	155	1,045	997	-	190	-	277	183	-	-	144
546	Interest Expense	Line 27 x WACC	(1,371)	(574)	(41)	(279)	(266)	-	(51)	-	(74)	(49)	-	-	(38)
547	Permanent Diff Fed & State	JSS Sch. 12	69	33	2	12	12	-	2	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,423)	(1,149)	(68)	(404)	(405)	-	(86)	-	(140)	(97)	-	-	(75)
549	State Deferred Tax	Ln 548 x Ln 486	133	63	4	22	22	-	5	-	8	5	-	-	4
550	Net FIT Allowable	Line 542	385	59	8	146	129	-	19	-	17	8	-	-	(1)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,936	584	59	542	489	-	79	-	92	54	-	-	36
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	113	34	3	32	28	-	5	-	5	3	-	-	2
555	Total SIT - Deferred	Line 549	133	63	4	22	22	-	5	-	8	5	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	246	97	7	54	51	-	9	-	13	8	-	-	6
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	631	156	15	200	179	-	28	-	31	17	-	-	5
561	Total Income Tax Allocator		1.00000	0.24705	0.02410	0.31655	0.28408	0.00000	0.04429	0.00000	0.04841	0.02684	0.00000	0.00000	0.00868
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		93	93	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		214	-	214	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		408	122	286	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		104	-	-	-	58	-	12	-	20	14	-	-	-
576	Subtotal Prod, Trans and Dist		545	123	286	31	58	0	12	0	20	14	0	0	0
577	Customer Accounts		200	-	-	-	-	-	-	-	-	1	-	-	199
578	Customer Service & Info.		36	-	-	-	-	-	-	-	-	-	-	-	36
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		821	123	286	31	58	-	12	-	20	14	-	-	276
581	Admin & General		368	55	128	14	26	-	6	-	9	6	-	-	124
582	Total		1,189	179	414	45	84	-	18	-	29	21	-	-	400
583	Total Labor Allocator		1.00000	0.15035	0.34836	0.03749	0.07065	0.00000	0.01500	0.00000	0.02449	0.01757	0.00000	0.00000	0.33608

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	7,008,112	3,486,926	172,947	1,325,784	1,574,606	-	380,805	-	18,495	38,556	-	-	9,992
3	Accum. Depreciation & Amort.	Line 171	(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	-	(96,907)	-	(5,975)	(13,607)	-	-	(5,016)
4	Net Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	-	283,898	-	12,520	24,949	-	-	4,977
5	Construction Work in Progress	Line 229	246,695	142,823	1,310	51,229	46,056	-	4,908	-	99	205	-	-	66
6	Plant Held for Future Use	Line 239	34,211	28,528	349	4,519	767	-	26	-	1	3	-	-	18
7	Working Capital	Line 265	129,110	32,057	36,670	24,672	27,226	-	6,167	-	211	435	-	-	1,670
8	Total Rate Base		5,339,351	2,293,647	138,819	1,203,803	1,362,928	-	294,999	-	12,831	25,593	-	-	6,730
9															
10	Revenue														
11	Class Revenue	Line 287	890,383	393,496	86,437	155,334	198,167	-	43,220	-	1,342	6,452	-	-	5,936
12	Revenue Credits	Line 307	4,903	55	3	2,910	94	-	1,052	-	781	1	-	-	7
13	Total Revenue		895,286	393,551	86,441	158,244	198,262	-	44,272	-	2,123	6,452	-	-	5,943
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	138,844	32,747	63,698	10,351	21,400	-	4,872	-	353	925	-	-	4,498
17	Depreciation	Line 460	277,366	165,511	9,274	35,267	50,016	-	12,555	-	634	3,293	-	-	817
18	Tax Other Than Income Tax	Line 470	52,451	21,600	2,700	11,375	13,307	-	2,942	-	130	261	-	-	135
19	Gain/Loss on Disposition		(235)	(100)	(5)	(54)	(61)	-	(14)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		468,425	219,759	75,667	56,939	84,661	-	20,356	-	1,117	4,477	-	-	5,449
21	Income Tax Expense	Line 517	49,620	11,739	965	16,252	17,306	-	3,073	-	100	167	-	-	18
22	Total Operating Expense		518,045	231,498	76,633	73,191	101,967	-	23,429	-	1,216	4,644	-	-	5,467
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
26	Net Operating Income Required	Ln 8 x Ln 34	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	890,383	393,496	86,437	155,334	198,167	-	43,220	-	1,342	6,452	-	-	5,936
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	890,383	393,496	86,437	155,334	198,167		43,220		1,342	6,452			5,936
37		Ln 29	-	-	-	-	-		-		-	-			(0)
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		2,023,293	2,023,293	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		175,228	175,228	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		184,739	184,739	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		982,115	982,115	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		3,365,375	3,365,375	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		23,896	23,896	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,406	1,406	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,482	12,482	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,841	13,841	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,294,749	-	-	1,294,749	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,198	-	-	12,198	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		1,358,571	51,625	0	1,306,946	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03800	0.00000	0.96200	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		4,723,946	3,417,000	0	1,306,946	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.72334	0.00000	0.27666	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,532,479	-	-	-	1,532,479	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		370,617	-	-	-	-	-	370,617	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		18,001	-	-	-	-	-	-	-	18,001	-	-	-	-
71	Distribution Metering		37,485	-	-	-	-	-	-	-	-	37,485	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,958,581	0	0	0	1,532,479	0	370,617	0	18,001	37,485	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78244	0.00000	0.18923	0.00000	0.00919	0.01914	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,317,152	51,625	0	1,306,946	1,532,479	0	370,617	0	18,001	37,485	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01556	0.00000	0.39400	0.46199	0.00000	0.11173	0.00000	0.00543	0.01130	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,682,527	3,417,000	0	1,306,946	1,532,479	0	370,617	0	18,001	37,485	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51133	0.00000	0.19558	0.22933	0.00000	0.05546	0.00000	0.00269	0.00561	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		286,054	69,926	136,563	18,838	42,127	-	10,188	-	495	1,071	-	-	6,845
86	Retail 100%, Class = # Bills		3,194	-	-	-	-	-	-	-	-	-	-	-	3,194
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		289,248	69,926	136,563	18,838	42,127	0	10,188	0	495	1,071	0	0	10,040
89	General & Intangible Plant Allocators		1.00000	0.24175	0.47213	0.06513	0.14564	0.00000	0.03522	0.00000	0.00171	0.00370	0.00000	0.00000	0.03471
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		36,384	-	36,384	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		36,384	0	36,384	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(47)	-	-	-	-	-	-	-	-	-	-	-	(47)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(47)	0	0	0	0	0	0	0	0	0	0	0	(47)
104															
105	Total Gross Electric Plant in Service		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
106	Total Gross Electric Plant Allocators		1.00000	0.49756	0.02468	0.18918	0.22468	0.00000	0.05434	0.00000	0.00264	0.00550	0.00000	0.00000	0.00143
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		947,194	947,194	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		134,397	134,397	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		137,373	137,373	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		135,077	135,077	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,354,042	1,354,042	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		4,093	4,093	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		590	590	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		741	741	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		559	559	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		191,061	-	-	191,061	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,464	-	-	1,464	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		198,508	5,983	0	192,525	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03014	0.00000	0.96986	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,552,549	1,360,025	0	192,525	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87599	0.00000	0.12401	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		263,639	-	-	-	263,639	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		91,565	-	-	-	-	-	91,565	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,716	-	-	-	-	-	-	-	5,716	-	-	-	-
139	Distribution Metering		13,045	-	-	-	-	-	-	-	-	13,045	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		373,965	0	0	0	263,639	0	91,565	0	5,716	13,045	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.70498	0.00000	0.24485	0.00000	0.01528	0.03488	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		572,473	5,983	0	192,525	263,639	0	91,565	0	5,716	13,045	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01045	0.00000	0.33630	0.46053	0.00000	0.15995	0.00000	0.00998	0.02279	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,926,515	1,360,025	0	192,525	263,639	0	91,565	0	5,716	13,045	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70595	0.00000	0.09993	0.13685	0.00000	0.04753	0.00000	0.00297	0.00677	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		149,980	36,663	71,601	9,877	22,088	-	5,342	-	259	562	-	-	3,589
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,357	-	-	-	-	-	-	-	-	-	-	-	1,357
156	General & Intangible Plant Total		151,337	36,663	71,601	9,877	22,088	0	5,342	0	259	562	0	0	4,946
157	General & Intangible Plant Allocators		1.00000	0.24226	0.47312	0.06526	0.14595	0.00000	0.03530	0.00000	0.00171	0.00371	0.00000	0.00000	0.03268
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		856	-	856	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		856	0	856	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		69	-	-	-	-	-	-	-	-	-	-	-	69
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		69	0	0	0	0	0	0	0	0	0	0	0	69
170															
171	Total Accumulated Depreciation		2,078,777	1,396,687	72,457	202,401	285,727	0	96,907	0	5,975	13,607	0	0	5,016
172	Total Accum Deprec Allocators		1.00000	0.67188	0.03486	0.09737	0.13745	0.00000	0.04662	0.00000	0.00287	0.00655	0.00000	0.00000	0.00241
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		3,365,375	3,365,375	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,354,042)	(1,354,042)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		2,011,333	2,011,333	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,358,571	51,625	0	1,306,946	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(198,508)	(5,983)	0	(192,525)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,160,064	45,642	0	1,114,422	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03934	0.00000	0.96066	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,958,581	0	0	0	1,532,479	0	370,617	0	18,001	37,485	0	0	0
187	Distribution Reserve		(373,965)	0	0	0	(263,639)	0	(91,565)	0	(5,716)	(13,045)	0	0	0
188	Distribution Net Plant		1,584,615	0	0	0	1,268,840	0	279,052	0	12,285	24,440	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80072	0.00000	0.17610	0.00000	0.00775	0.01542	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		289,248	69,926	136,563	18,838	42,127	0	10,188	0	495	1,071	0	0	10,040
192	General & Intangible Reserve		(151,337)	(36,663)	(71,601)	(9,877)	(22,088)	0	(5,342)	0	(259)	(562)	0	0	(4,946)
193	General & Intangible Net Plant		137,911	33,263	64,962	8,961	20,040	0	4,846	0	235	509	0	0	5,093
194	General & Intangible Net Plant Allocators		1.00000	0.24119	0.47105	0.06498	0.14531	0.00000	0.03514	0.00000	0.00171	0.00369	0.00000	0.00000	0.03693
195															
196	Energy Storage Gross Plant		36,384	0	36,384	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(856)	0	(856)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		35,527	0	35,527	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(47)	0	0	0	0	0	0	0	0	0	0	0	(47)
202	Other Reserve		(69)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(69)
203	Other Net Plant		(117)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(117)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
207	Total Reserve		(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	0	(96,907)	0	(5,975)	(13,607)	0	0	(5,016)
208	Total Net Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	0	283,898	0	12,520	24,949	0	0	4,977
209	Total Net Plant Allocators		1.00000	0.42404	0.02039	0.22790	0.26147	0.00000	0.05759	0.00000	0.00254	0.00506	0.00000	0.00000	0.00101
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		56,999	56,999	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		9,665	9,665	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,261	4,261	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		72,520	72,520	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		51,752	-	-	51,752	-	-	-	-	-	-	-	-	-
218	Distribution Primary		46,449	-	-	-	46,449	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		4,985	-	-	-	-	-	4,985	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		102	-	-	-	-	-	-	-	102	-	-	-	-
223	Distribution Metering		210	-	-	-	-	-	-	-	-	210	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		2,877	703	1,374	189	424	-	102	-	5	11	-	-	69
227	Retail 100%, Class = Net Plant		(3,125)	(1,325)	(64)	(712)	(817)	-	(180)	-	(8)	(16)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		246,695	142,823	1,310	51,229	46,056	0	4,908	0	99	205	0	0	66
230	Total Construction Work in Progress Allocator		1.00000	0.57894	0.00531	0.20766	0.18669	0.00000	0.01989	0.00000	0.00040	0.00083	0.00000	0.00000	0.00027
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		28,023	28,023	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		326	326	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,471	-	-	4,471	-	-	-	-	-	-	-	-	-
237	Distribution Primary		659	-	-	-	659	-	-	-	-	-	-	-	-
238	Labor		732	179	349	48	108	-	26	-	1	3	-	-	18
239	Plant Held for Future Use Total		34,211	28,528	349	4,519	767	0	26	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.83388	0.01021	0.13210	0.02242	0.00000	0.00076	0.00000	0.00004	0.00008	0.00000	0.00000	0.00051
241															
242															
243	**Working Capital**														
244	Production Base Demand		18,597	18,597	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,193	1,193	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		1,304	1,304	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		35,633	-	35,633	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		30,673	-	30,673	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		279	279	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(73,624)	(17,461)	(33,964)	(5,519)	(11,410)	-	(2,598)	-	(188)	(493)	-	-	(1,991)
255	Retail 100%, Class = # Bills		3,429	-	-	-	-	-	-	-	-	-	-	-	3,429
256	Retail 100%, Class = Prod		(57,527)	(57,527)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		102,588	43,501	2,091	23,379	26,824	-	5,908	-	261	519	-	-	104
258	Retail 100%, Class = T&D		(18,514)	(288)	-	(7,294)	(8,553)	-	(2,069)	-	(100)	(209)	-	-	-
259	Retail 100%, Class = Metering		120	-	-	-	-	-	-	-	-	120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,520)	(2,520)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		90,642	45,099	2,237	17,148	20,366	-	4,925	-	239	499	-	-	129
264	Gross Trans Plant		(3,161)	(120)	-	(3,041)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		129,110	32,057	36,670	24,672	27,226	0	6,167	0	211	435	0	0	1,670
266	Total Working Capital Allocator		1.00000	0.24829	0.28403	0.19110	0.21088	0.00000	0.04777	0.00000	0.00163	0.00337	0.00000	0.00000	0.01294
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		7,008,112	3,486,926	172,947	1,325,784	1,574,606	0	380,805	0	18,495	38,556	0	0	9,992
271	Accumulated Depreciation		(2,078,777)	(1,396,687)	(72,457)	(202,401)	(285,727)	0	(96,907)	0	(5,975)	(13,607)	0	0	(5,016)
272	Net Electric Plant in Service		4,929,334	2,090,239	100,490	1,123,383	1,288,879	0	283,898	0	12,520	24,949	0	0	4,977
273	Construction Work in Progress		246,695	142,823	1,310	51,229	46,056	0	4,908	0	99	205	0	0	66
274	Plant Held for Future Use		34,211	28,528	349	4,519	767	0	26	0	1	3	0	0	18
275	Working Capital		129,110	32,057	36,670	24,672	27,226	0	6,167	0	211	435	0	0	1,670
276	Total Rate Base		5,339,351	2,293,647	138,819	1,203,803	1,362,928	0	294,999	0	12,831	25,593	0	0	6,730
277	Total Rate Base Allocator		1.00000	0.42957	0.02600	0.22546	0.25526	0.00000	0.05525	0.00000	0.00240	0.00479	0.00000	0.00000	0.00126
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		858,421	361,534	86,437	155,334	198,167	-	43,220	-	1,342	6,452	-	-	5,936
282	Production Solar Demand		31,962	31,962	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		890,383	393,496	86,437	155,334	198,167	-	43,220	-	1,342	6,452	-	-	5,936
286	Wholesale 100%														
287	Total Class Revenue		890,383	393,496	86,437	155,334	198,167	0	43,220	0	1,342	6,452	0	0	5,936
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44194	0.09708	0.17446	0.22256	0.00000	0.04854	0.00000	0.00151	0.00725	0.00000	0.00000	0.00667
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		845,666	381,812	85,475	141,991	180,956	-	41,199	-	2,023	6,285	-	-	5,925
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		845,666	381,812	85,475	141,991	180,956	-	41,199	-	2,023	6,285	-	-	5,925

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.45149	0.10107	0.16790	0.21398	0.00000	0.04872	0.00000	0.00239	0.00743	0.00000	0.00000	0.00701
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		2,881	-	-	2,881	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,045	-	-	-	-	-	1,045	-	-	-	-	-	-
301	Distribution Service		781	-	-	-	-	-	-	-	781	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		129	55	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,903	55	3	2,910	94	0	1,052	0	781	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01129	0.00068	0.59343	0.01925	0.00000	0.21450	0.00000	0.15937	0.00013	0.00000	0.00000	0.00135
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		10,871	10,871	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,726	1,726	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		5,117	5,117	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		18,590	18,590	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		33,450	-	33,450	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		2,683	-	2,683	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,718	-	2,718	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,672	-	2,672	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		41,523	0	41,523	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		60,113	18,590	41,523	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30925	0.69075	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		6,237	-	-	6,237	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		30	-	-	30	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,395	127	0	6,267	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01993	0.00000	0.98007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		13,362	-	-	-	13,362	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,928	-	-	-	-	-	2,928	-	-	-	-	-	-
344	Distribution Service		259	-	-	-	-	-	-	-	259	-	-	-	-
345	Distribution Metering		705	-	-	-	-	-	-	-	-	705	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		17,254	0	0	0	13,362	0	2,928	0	259	705	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77442	0.00000	0.16973	0.00000	0.01500	0.04085	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		2,024	-	-	-	-	-	-	-	-	-	-	-	2,024
356	Customer Accounting O&M		2,040	0	0	0	0	0	0	0	0	17	0	0	2,024
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00814	0.00000	0.00000	0.99186
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		83	-	-	-	-	-	-	-	-	-	-	-	83
361	Customer Serv & Info. O&M		83	0	0	0	0	0	0	0	0	0	0	0	83
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		398	-	-	-	-	-	-	-	-	-	-	-	398
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		46,163	11,285	22,038	3,040	6,798	-	1,644	-	80	173	-	-	1,105
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,517	2,745	136	1,044	1,240	-	300	-	15	30	-	-	8
373	Retail 100%, Class = # Bills		118	-	-	-	-	-	-	-	-	-	-	-	118
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		51,798	14,030	22,175	4,084	8,038	0	1,944	0	94	203	0	0	1,230
379	Admin & General O&M Allocators		1.00000	0.27085	0.42810	0.07884	0.15518	0.00000	0.03753	0.00000	0.00182	0.00392	0.00000	0.00000	0.02375
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		138,080	32,747	63,698	10,351	21,400	0	4,872	0	353	925	0	0	3,735
387	Total O&M Allocators		1.00000	0.23716	0.46131	0.07496	0.15498	0.00000	0.03529	0.00000	0.00256	0.00670	0.00000	0.00000	0.02705
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		763												763
390	Total Adjusted O&M		138,844	32,747	63,698	10,351	21,400	-	4,872	-	353	925	-	-	4,498
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		95,917	95,917	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		16,384	16,384	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,384	8,384	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		37,048	37,048	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		157,733	157,733	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		442	442	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		256	256	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		290	290	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		32,972	-	-	32,972	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		268	-	-	268	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		34,254	1,014	0	33,240	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.02959	0.00000	0.97041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		191,986	158,746	0	33,240	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82686	0.00000	0.17314	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		46,662	-	-	-	46,662	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		11,771	-	-	-	-	-	11,771	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		597	-	-	-	-	-	-	-	597	-	-	-	-
423	Distribution Metering		2,495	-	-	-	-	-	-	-	-	2,495	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		61,524	0	0	0	46,662	0	11,771	0	597	2,495	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75843	0.00000	0.19132	0.00000	0.00970	0.04055	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		95,778	1,014	0	33,240	46,662	0	11,771	0	597	2,495	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01058	0.00000	0.34705	0.48719	0.00000	0.12290	0.00000	0.00623	0.02605	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		253,510	158,746	0	33,240	46,662	0	11,771	0	597	2,495	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62619	0.00000	0.13112	0.18406	0.00000	0.04643	0.00000	0.00235	0.00984	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		14,349	3,508	6,850	945	2,113	-	511	-	25	54	-	-	343
438	Retail 100%, Class = # Bills		317	-	-	-	-	-	-	-	-	-	-	-	317
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		14,666	3,508	6,850	945	2,113	0	511	0	25	54	0	0	661
441	General & Intangible Plant Allocators		1.00000	0.23916	0.46707	0.06443	0.14408	0.00000	0.03485	0.00000	0.00169	0.00366	0.00000	0.00000	0.04506
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		2,327	-	2,327	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		2,327	0	2,327	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		151	-	-	-	-	-	-	-	-	-	-	-	151
451	Retail 100%, Class = Net Plant		4,746	2,013	97	1,082	1,241	-	273	-	12	24	-	-	5
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		720	-	-	-	-	-	-	-	-	720	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,244	1,244	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		6,862	3,257	97	1,082	1,241	0	273	0	12	744	0	0	156
459															
460	Total Depreciation Expense		277,366	165,511	9,274	35,267	50,016	0	12,555	0	634	3,293	0	0	817
461	Total Depreciation Expense Allocators		1.00000	0.59673	0.03344	0.12715	0.18032	0.00000	0.04527	0.00000	0.00228	0.01187	0.00000	0.00000	0.00294
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,568	872	1,704	235	526	-	127	-	6	13	-	-	85
466	Net Total Plant		48,883	20,728	997	11,140	12,781	-	2,815	-	124	247	-	-	49
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		52,451	21,600	2,700	11,375	13,307	0	2,942	0	130	261	0	0	135

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.41182	0.05148	0.21687	0.25370	0.00000	0.05610	0.00000	0.00248	0.00497	0.00000	0.00000	0.00257
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	895,286	393,551	86,441	158,244	198,262	0	44,272	0	2,123	6,452	0	0	5,943
476	Total Oper. Exp. Before Tax	Line 20	468,425	219,759	75,667	56,939	84,661	0	20,356	0	1,117	4,477	0	0	5,449
477	Net Oper. Income (NOI) before Tax		426,861	173,792	10,773	101,304	113,601	0	23,915	0	1,007	1,975	0	0	494
478	Interest Expense	Line 8 x WACC	100,551	43,194	2,614	22,670	25,667	-	5,555	-	242	482	-	-	127
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	326,310	130,598	8,159	78,634	87,934	-	18,360	-	765	1,493	-	-	367
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	326,310	130,598	8,159	78,634	87,934	0	18,360	0	765	1,493	0	0	367
483	Fed & St Permanent Differences	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
484	State Temporary Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
485	State Taxable Income	Ln 482:484	157,427	46,569	3,991	46,685	49,989	0	9,183	0	319	564	0	0	126
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	8,659	2,561	220	2,568	2,749	-	505	-	18	31	-	-	7
488	State Income Tax (Def.)	Ln 484 x Ln 486	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	18,221	7,319	456	4,377	4,898	-	1,025	-	43	84	-	-	21
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	326,310	130,598	8,159	78,634	87,934	-	18,360	-	765	1,493	-	-	367
494	Fed & St Permanent Differences	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
496	State Income Tax Exp. (Cur.)	Line 487	(8,659)	(2,561)	(220)	(2,568)	(2,749)	-	(505)	-	(18)	(31)	-	-	(7)
497	Fed. Taxable Income	Ln 493:496	148,769	44,008	3,772	44,118	47,239	-	8,678	-	302	533	-	-	119
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	31,241	9,242	792	9,265	9,920	-	1,822	-	63	112	-	-	25
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	31,241	9,242	792	9,265	9,920	-	1,822	-	63	112	-	-	25
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(2,008)	(999)	(50)	(380)	(451)	-	(109)	-	(5)	(11)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	31,399	4,420	510	11,875	12,408	-	2,048	-	57	83	-	-	(3)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	39,900	11,803	1,012	11,832	12,670	-	2,327	-	81	143	-	-	32
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	44,064	21,924	1,087	8,336	9,900	-	2,394	-	116	242	-	-	63
512	Total Direct Adjs.	Ln 489 + Ln 506	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
514	Total Amortization of ITC	Line 504	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
515	Total Amortization of PTC	Line 505	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	49,620	11,739	965	16,252	17,306	-	3,073	-	100	167	-	-	18
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
524	Interest Expense	Line 8 x WACC	(100,551)	(43,194)	(2,614)	(22,670)	(25,667)	-	(5,555)	-	(242)	(482)	-	-	(127)
525	Permanent Diff Fed & State	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
529	Amort of Excess ADIT	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
532	Deferred Tax Federal	Ln 531 x Ln 498	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
533	Base for FIT Computation	Ln 523:532	109,973	31,008	2,793	33,424	35,622	-	6,445	-	218	380	-	-	83
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	29,233	8,243	743	8,885	9,469	-	1,713	-	58	101	-	-	22
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(29)	(14)	(1)	(5)	(6)	-	(2)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(724)	(360)	(18)	(137)	(163)	-	(39)	-	(2)	(4)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(28,110)	(18,886)	(980)	(2,737)	(3,864)	-	(1,310)	-	(81)	(184)	-	-	(68)
539	Amort of Excess ADIT	JSS Sch. 12	(5,481)	(2,727)	(135)	(1,037)	(1,232)	-	(298)	-	(14)	(30)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	(5,110)	(13,746)	(391)	4,969	4,205	-	64	-	(39)	(117)	-	-	(55)
541	Total FIT - Deferred	Line 532	36,510	18,166	901	6,907	8,203	-	1,984	-	96	201	-	-	52
542	Total FIT - Current & Deferred	Ln 540:541	31,399	4,420	510	11,875	12,408	-	2,048	-	57	83	-	-	(3)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	377,241	162,053	9,808	85,052	96,295	-	20,843	-	907	1,808	-	-	476
546	Interest Expense	Line 27 x WACC	(100,551)	(43,194)	(2,614)	(22,670)	(25,667)	-	(5,555)	-	(242)	(482)	-	-	(127)
547	Permanent Diff Fed & State	JSS Sch. 12	4,973	2,474	123	941	1,117	-	270	-	13	27	-	-	7
548	Temporary State Differences	JSS Sch. 12	(173,856)	(86,503)	(4,290)	(32,890)	(39,062)	-	(9,447)	-	(459)	(956)	-	-	(248)
549	State Deferred Tax	Ln 548 x Ln 486	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
550	Net FIT Allowable	Line 542	31,399	4,420	510	11,875	12,408	-	2,048	-	57	83	-	-	(3)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	148,769	44,008	3,772	44,118	47,239	-	8,678	-	302	533	-	-	119
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	8,659	2,561	220	2,568	2,749	-	505	-	18	31	-	-	7
555	Total SIT - Deferred	Line 549	9,562	4,758	236	1,809	2,148	-	520	-	25	53	-	-	14
556	Total SIT - Current & Deferred	Ln 554:555	18,221	7,319	456	4,377	4,898	-	1,025	-	43	84	-	-	21
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	49,620	11,739	965	16,252	17,306	-	3,073	-	100	167	-	-	18
561	Total Income Tax Allocator		1.00000	0.23658	0.01946	0.32753	0.34877	0.00000	0.06192	0.00000	0.00201	0.00337	0.00000	0.00000	0.00036
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		6,987	6,987	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,219	1,219	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,572	-	13,572	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,680	-	1,680	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		715	-	715	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,189	-	2,189	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,375	9,219	18,156	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,582	78	-	2,505	-	-	-	-	-	-	-	-	-
575	Distribution		7,158	-	-	-	5,601	-	1,355	-	66	137	-	-	-
576	Subtotal Prod, Trans and Dist		37,116	9,297	18,156	2,505	5,601	0	1,355	0	66	137	0	0	0
577	Customer Accounts		662	-	-	-	-	-	-	-	-	5	-	-	656
578	Customer Service & Info.		120	-	-	-	-	-	-	-	-	-	-	-	120
579	Sales		134	-	-	-	-	-	-	-	-	-	-	-	134
580	Subtotal before Admin & Gen		38,031	9,297	18,156	2,505	5,601	-	1,355	-	66	142	-	-	910
581	Admin & General		17,042	4,166	8,136	1,122	2,510	-	607	-	29	64	-	-	408
582	Total		55,074	13,463	26,293	3,627	8,111	-	1,962	-	95	206	-	-	1,318
583	Total Labor Allocator		1.00000	0.24445	0.47740	0.06585	0.14727	0.00000	0.03562	0.00000	0.00173	0.00374	0.00000	0.00000	0.02393

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	83,932	41,757	2,676	14,021	25,340	-	-	-	0	136	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	-	-	-	(0)	(48)	-	-	(1)
4	Net Plant in Service		59,298	25,031	1,555	11,881	20,742	-	-	-	0	88	-	-	1
5	Construction Work in Progress	Line 229	3,014	1,710	20	542	741	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	407	342	5	48	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,652	384	567	261	438	-	-	-	0	2	-	-	0
8	Total Rate Base		64,371	27,467	2,148	12,731	21,934	-	-	-	0	91	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	10,914	4,712	1,337	1,643	3,189	-	-	-	0	23	-	-	10
12	Revenue Credits	Line 307	33	1	0	31	2	-	-	-	0	0	-	-	0
13	Total Revenue		10,947	4,713	1,337	1,674	3,191	-	-	-	0	23	-	-	10
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,844	392	985	109	344	-	-	-	0	3	-	-	9
17	Depreciation	Line 460	3,315	1,982	143	373	805	-	-	-	0	12	-	-	0
18	Tax Other Than Income Tax	Line 470	636	259	42	120	214	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(3)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,792	2,632	1,171	602	1,362	-	-	-	0	16	-	-	9
21	Income Tax Expense	Line 517	606	141	15	172	279	-	-	-	0	1	-	-	0
22	Total Operating Expense		6,399	2,772	1,186	774	1,641	-	-	-	0	16	-	-	9
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	(0)
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	(0)
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	10,914	4,712	1,337	1,643	3,189	-	-	-	0	23	-	-	10
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	0.00%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	10,914	4,712	1,337	1,643	3,189				0	23			10
37		Ln 29	-	-	-	-	-				-	-			0
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,229	24,229	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,098	2,098	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,212	2,212	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		11,761	11,761	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		40,301	40,301	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		286	286	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		149	149	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		13,693	-	-	13,693	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		129	-	-	129	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		14,440	618	0	13,822	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04281	0.00000	0.95719	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		54,741	40,919	0	13,822	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.74750	0.00000	0.25250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		24,662	-	-	-	24,662	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		133	-	-	-	-	-	-	-	-	133	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		24,795	0	0	0	24,662	0	0	0	0	133	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99464	0.00000	0.00000	0.00000	0.00001	0.00535	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		39,235	618	0	13,822	24,662	0	0	0	0	133	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01576	0.00000	0.35228	0.62857	0.00000	0.00000	0.00000	0.00001	0.00338	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		79,536	40,919	0	13,822	24,662	0	0	0	0	133	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51447	0.00000	0.17378	0.31008	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,832	837	2,113	199	678	-	-	-	0	4	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,832	837	2,113	199	678	0	0	0	0	4	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21850	0.55126	0.05198	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00036
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		563	-	563	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		563	0	563	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.49751	0.03188	0.16705	0.30192	0.00000	0.00000	0.00000	0.00000	0.00163	0.00000	0.00000	0.00002
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		11,343	11,343	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,609	1,609	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,645	1,645	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,618	1,618	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		16,215	16,215	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,021	-	-	2,021	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		15	-	-	15	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,108	72	0	2,036	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03399	0.00000	0.96601	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		18,323	16,287	0	2,036	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88888	0.00000	0.11112	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		4,243	-	-	-	4,243	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		46	-	-	-	-	-	-	-	-	46	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		4,289	0	0	0	4,243	0	0	0	0	46	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98922	0.00000	0.00000	0.00000	0.00002	0.01077	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		6,397	72	0	2,036	4,243	0	0	0	0	46	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01120	0.00000	0.31830	0.66327	0.00000	0.00000	0.00000	0.00001	0.00722	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,612	16,287	0	2,036	4,243	0	0	0	0	46	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72027	0.00000	0.09005	0.18764	0.00000	0.00000	0.00000	0.00000	0.00204	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,009	439	1,108	104	355	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		2,009	439	1,108	104	355	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21850	0.55128	0.05199	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00034
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		13	-	13	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		13	0	13	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		24,634	16,726	1,121	2,141	4,598	0	0	0	0	48	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.67896	0.04550	0.08689	0.18666	0.00000	0.00000	0.00000	0.00000	0.00196	0.00000	0.00000	0.00003
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		40,301	40,301	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(16,215)	(16,215)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		24,086	24,086	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		14,440	618	0	13,822	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,108)	(72)	0	(2,036)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,332	547	0	11,786	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04432	0.00000	0.95568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		24,795	0	0	0	24,662	0	0	0	0	133	0	0	0
187	Distribution Reserve		(4,289)	0	0	0	(4,243)	0	0	0	(0)	(46)	0	0	0
188	Distribution Net Plant		20,506	0	0	0	20,420	0	0	0	0	87	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99577	0.00000	0.00000	0.00000	0.00001	0.00422	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,832	837	2,113	199	678	0	0	0	0	4	0	0	1
192	General & Intangible Reserve		(2,009)	(439)	(1,108)	(104)	(355)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,823	398	1,005	95	322	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21849	0.55125	0.05198	0.17690	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00039
195															
196	Energy Storage Gross Plant		563	0	563	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(13)	0	(13)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		550	0	550	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00247	0.00623	0.00059	0.00200	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98870
205															
206	Total Gross Plant		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
207	Total Reserve		(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	0	0	0	(0)	(48)	0	0	(1)
208	Total Net Plant in Service		59,298	25,031	1,555	11,881	20,742	0	0	0	0	88	0	0	1
209	Total Net Plant Allocators		1.00000	0.42213	0.02622	0.20036	0.34980	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		683	683	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		868	868	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		547	-	-	547	-	-	-	-	-	-	-	-	-
218	Distribution Primary		748	-	-	-	748	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		39	8	21	2	7	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(38)	(16)	(1)	(8)	(13)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,014	1,710	20	542	741	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.56741	0.00672	0.17974	0.24589	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		336	336	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		407	342	5	48	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83901	0.01328	0.11738	0.03031	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		223	223	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		551	-	551	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		475	-	475	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(979)	(209)	(525)	(58)	(184)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
256	Retail 100%, Class = Prod		(689)	(689)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,234	521	32	247	432	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(219)	(3)	-	(77)	(138)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,086	540	35	181	328	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(1)	-	(32)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,652	384	567	261	438	0	0	0	0	2	0	0	0
266	Total Working Capital Allocator		1.00000	0.23237	0.34339	0.15794	0.26522	0.00000	0.00000	0.00000	0.00000	0.00093	0.00000	0.00000	0.00014
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		83,932	41,757	2,676	14,021	25,340	0	0	0	0	136	0	0	1
271	Accumulated Depreciation		(24,634)	(16,726)	(1,121)	(2,141)	(4,598)	0	0	0	(0)	(48)	0	0	(1)
272	Net Electric Plant in Service		59,298	25,031	1,555	11,881	20,742	0	0	0	0	88	0	0	1
273	Construction Work in Progress		3,014	1,710	20	542	741	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		407	342	5	48	12	0	0	0	0	0	0	0	0
275	Working Capital		1,652	384	567	261	438	0	0	0	0	2	0	0	0
276	Total Rate Base		64,371	27,467	2,148	12,731	21,934	0	0	0	0	91	0	0	1
277	Total Rate Base Allocator		1.00000	0.42670	0.03336	0.19778	0.34074	0.00000	0.00000	0.00000	0.00000	0.00141	0.00000	0.00000	0.00001
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		10,531	4,329	1,337	1,643	3,189	-	-	-	0	23	-	-	10
282	Production Solar Demand		383	383	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		10,914	4,712	1,337	1,643	3,189	-	-	-	0	23	-	-	10
286	Wholesale 100%														
287	Total Class Revenue		10,914	4,712	1,337	1,643	3,189	0	0	0	0	23	0	0	10
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43177	0.12253	0.15052	0.29221	0.00000	0.00000	0.00000	0.00000	0.00209	0.00000	0.00000	0.00087
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		10,340	4,572	1,322	1,502	2,912	-	-	-	0	22	-	-	10
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		10,340	4,572	1,322	1,502	2,912	-	-	-	0	22	-	-	10

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.44218	0.12788	0.14523	0.28163	0.00000	0.00000	0.00000	0.00000	0.00215	0.00000	0.00000	0.00092
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		30	-	-	30	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		33	1	0	31	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02007	0.00157	0.93198	0.04601	0.00000	0.00000	0.00000	0.00027	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		130	130	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		61	61	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		223	223	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		642	0	642	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		865	223	642	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25736	0.74264	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		66	-	-	66	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		68	2	0	66	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02251	0.00000	0.97749	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		215	-	-	-	215	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		218	0	0	0	215	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98852	0.00000	0.00000	0.00000	0.00001	0.01147	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.17280	0.00000	0.00000	0.82720
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		618	135	341	32	109	-	-	-	0	1	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		66	33	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		684	168	343	43	129	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.24545	0.50117	0.06310	0.18898	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00025
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,835	392	985	109	344	0	0	0	0	3	0	0	1
387	Total O&M Allocators		1.00000	0.21368	0.53695	0.05965	0.18765	0.00000	0.00000	0.00000	0.00000	0.00178	0.00000	0.00000	0.00028
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		9												9
390	Total Adjusted O&M		1,844	392	985	109	344	-	-	-	0	3	-	-	9
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,149	1,149	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		196	196	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		444	444	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,889	1,889	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		349	-	-	349	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		364	12	0	352	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03338	0.00000	0.96662	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,253	1,901	0	352	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84394	0.00000	0.15606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		751	-	-	-	751	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		9	-	-	-	-	-	-	-	-	9	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		760	0	0	0	751	0	0	0	0	9	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98837	0.00000	0.00000	0.00000	0.00001	0.01162	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,123	12	0	352	751	0	0	0	0	9	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01080	0.00000	0.31291	0.66842	0.00000	0.00000	0.00000	0.00001	0.00786	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,012	1,901	0	352	751	0	0	0	0	9	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63108	0.00000	0.11670	0.24929	0.00000	0.00000	0.00000	0.00000	0.00293	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		192	42	106	10	34	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		192	42	106	10	34	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21847	0.55120	0.05198	0.17688	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00048
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		36	-	36	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		36	0	36	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		57	24	1	11	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		75	39	1	11	20	0	0	0	0	3	0	0	0
459															
460	Total Depreciation Expense		3,315	1,982	143	373	805	0	0	0	0	12	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.59787	0.04328	0.11251	0.24280	0.00000	0.00000	0.00000	0.00000	0.00352	0.00000	0.00000	0.00003
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		48	10	26	2	8	-	-	-	0	0	-	-	0
466	Net Total Plant		588	248	15	118	206	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		636	259	42	120	214	0	0	0	0	1	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.40682	0.06570	0.18920	0.33680	0.00000	0.00000	0.00000	0.00000	0.00145	0.00000	0.00000	0.00003
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	10,947	4,713	1,337	1,674	3,191	0	0	0	0	23	0	0	10
476	Total Oper. Exp. Before Tax	Line 20	5,792	2,632	1,171	602	1,362	0	0	0	0	16	0	0	9
477	Net Oper. Income (NOI) before Tax		5,154	2,081	167	1,071	1,828	0	0	0	0	7	0	0	0
478	Interest Expense	Line 8 x WACC	1,212	517	40	240	413	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	3,942	1,564	126	832	1,415	-	-	-	0	5	-	-	0
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	3,942	1,564	126	832	1,415	0	0	0	0	5	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	1,920	558	62	494	804	0	0	0	0	2	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	106	31	3	27	44	-	-	-	0	0	-	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	115	57	4	19	35	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	220	88	7	46	79	-	-	-	0	0	-	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	3,942	1,564	126	832	1,415	-	-	-	0	5	-	-	0
494	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	(106)	(31)	(3)	(27)	(44)	-	-	-	(0)	(0)	-	-	(0)
497	Fed. Taxable Income	Ln 493:496	1,814	527	58	467	760	-	-	-	0	2	-	-	0
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	381	111	12	98	160	-	-	-	0	0	-	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	381	111	12	98	160	-	-	-	0	0	-	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	437	218	14	73	132	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(24)	(12)	(1)	(4)	(7)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	386	53	8	126	200	-	-	-	0	0	-	-	(0)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	487	141	16	125	204	-	-	-	0	1	-	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	528	263	17	88	159	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	606	141	15	172	279	-	-	-	0	1	-	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.81%	25.72%	25.64%	25.66%	0.00%	0.00%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,212)	(517)	(40)	(240)	(413)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	437	218	14	73	132	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,343	371	43	353	573	-	-	-	0	1	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	357	99	11	94	152	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(9)	(4)	(0)	(1)	(3)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(333)	(226)	(15)	(29)	(62)	-	-	-	(0)	(1)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	(51)	(165)	(6)	53	68	-	-	-	(0)	(0)	-	-	(0)
541	Total FIT - Deferred	Line 532	437	218	14	73	132	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	386	53	8	126	200	-	-	-	0	0	-	-	(0)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,548	1,941	152	899	1,550	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,212)	(517)	(40)	(240)	(413)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(2,082)	(1,036)	(66)	(348)	(629)	-	-	-	(0)	(3)	-	-	(0)
549	State Deferred Tax	Ln 548 x Ln 486	115	57	4	19	35	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	386	53	8	126	200	-	-	-	0	0	-	-	(0)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,814	527	58	467	760	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	106	31	3	27	44	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	115	57	4	19	35	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	220	88	7	46	79	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	606	141	15	172	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.23179	0.02463	0.28340	0.45920	0.00000	0.00000	0.00000	0.00000	0.00098	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		210	-	210	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		391	110	281	0	0	0	0	0	0	0	0	0	0
574	Transmission		27	1	-	26	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	90	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		509	111	281	26	90	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		509	111	281	26	90	-	-	-	0	1	-	-	0
581	Admin & General		228	50	126	12	40	-	-	-	0	0	-	-	0
582	Total		738	161	407	38	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21852	0.55133	0.05199	0.17692	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	960,814	564,820	33,424	197,725	144,115	-	11,617	-	26	1,050	8,007	-	30
3	Accum. Depreciation & Amort.	Line 171	(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	-	(2,956)	-	(8)	(371)	(3,556)	-	(15)
4	Net Plant in Service		657,329	338,582	19,421	167,539	117,964	-	8,661	-	17	679	4,451	-	15
5	Construction Work in Progress	Line 229	36,046	23,135	253	7,640	4,215	-	150	-	0	6	647	-	0
6	Plant Held for Future Use	Line 239	5,434	4,621	68	674	70	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,774	5,193	7,087	3,680	2,492	-	188	-	0	12	117	-	5
8	Total Rate Base		717,583	371,530	26,829	179,533	124,741	-	8,999	-	18	697	5,216	-	20
9															
10	Revenue														
11	Class Revenue	Line 287	123,932	63,739	16,705	23,166	18,137	-	1,318	-	2	176	517	-	171
12	Revenue Credits	Line 307	486	9	1	434	9	-	32	-	1	0	0	-	0
13	Total Revenue		124,417	63,748	16,706	23,600	18,146	-	1,351	-	3	176	517	-	171
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	21,525	5,304	12,310	1,544	1,959	-	149	-	0	25	67	-	167
17	Depreciation	Line 460	38,930	26,810	1,792	5,260	4,578	-	383	-	1	90	15	-	2
18	Tax Other Than Income Tax	Line 470	7,079	3,499	522	1,696	1,218	-	90	-	0	7	47	-	0
19	Gain/Loss on Disposition		(31)	(16)	(1)	(8)	(6)	-	(0)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		67,504	35,597	14,624	8,492	7,749	-	621	-	2	122	128	-	170
21	Income Tax Expense	Line 517	6,214	1,902	187	2,424	1,584	-	94	-	0	5	20	-	0
22	Total Operating Expense		73,718	37,499	14,810	10,916	9,332	-	715	-	2	126	148	-	170
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
26	Net Operating Income Required	Ln 8 x Ln 34	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	123,932	63,739	16,705	23,166	18,137	-	1,318	-	2	176	517	-	171
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	7.07%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	123,932	63,739	16,705	23,166	18,137		1,318		2	176	517		171
37		Ln 29	-	-	-	-	-		-		-	-	-		(0)
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		327,738	327,738	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		28,384	28,384	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,924	29,924	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		159,085	159,085	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		545,131	545,131	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,871	3,871	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,022	2,022	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,242	2,242	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		193,097	-	-	193,097	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,819	-	-	1,819	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		203,278	8,362	0	194,916	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04114	0.00000	0.95886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		748,409	553,493	0	194,916	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73956	0.00000	0.26044	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		140,259	-	-	-	140,259	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,306	-	-	-	-	-	11,306	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
71	Distribution Metering		1,021	-	-	-	-	-	-	-	-	1,021	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		160,404	0	0	0	140,259	0	11,306	0	25	1,021	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87441	0.00000	0.07049	0.00000	0.00016	0.00636	0.04858	0.00000	0.00000
77															
78	Total Trans and Dist Plant		363,682	8,362	0	194,916	140,259	0	11,306	0	25	1,021	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02299	0.00000	0.53595	0.38566	0.00000	0.03109	0.00000	0.00007	0.00281	0.02143	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		908,813	553,493	0	194,916	140,259	0	11,306	0	25	1,021	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60903	0.00000	0.21447	0.15433	0.00000	0.01244	0.00000	0.00003	0.00112	0.00858	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		44,960	11,327	26,393	2,809	3,856	-	311	-	1	29	214	-	20
86	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		44,969	11,327	26,393	2,809	3,856	0	311	0	1	29	214	0	30
89	General & Intangible Plant Allocators		1.00000	0.25188	0.58690	0.06247	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00067
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		7,032	-	7,032	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		7,032	0	7,032	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
106	Total Gross Electric Plant Allocators		1.00000	0.58786	0.03479	0.20579	0.14999	0.00000	0.01209	0.00000	0.00003	0.00109	0.00833	0.00000	0.00003
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,429	153,429	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		21,770	21,770	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		22,252	22,252	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		21,880	21,880	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		219,331	219,331	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		663	663	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		28,494	-	-	28,494	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		218	-	-	218	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		29,682	969	0	28,713	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03265	0.00000	0.96735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		249,013	220,300	0	28,713	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88469	0.00000	0.11531	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		24,129	-	-	-	24,129	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,793	-	-	-	-	-	2,793	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
139	Distribution Metering		355	-	-	-	-	-	-	-	-	355	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,444	-	-	-	-	-	-	-	-	-	3,444	-	-
143	Distribution Plant Total		30,730	0	0	0	24,129	0	2,793	0	8	355	3,444	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78521	0.00000	0.09090	0.00000	0.00026	0.01156	0.11207	0.00000	0.00000
145															
146	Total Trans and Dist Plant		60,412	969	0	28,713	24,129	0	2,793	0	8	355	3,444	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01604	0.00000	0.47529	0.39942	0.00000	0.04624	0.00000	0.00013	0.00588	0.05701	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		279,742	220,300	0	28,713	24,129	0	2,793	0	8	355	3,444	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78751	0.00000	0.10264	0.08626	0.00000	0.00999	0.00000	0.00003	0.00127	0.01231	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		23,573	5,939	13,838	1,473	2,022	-	163	-	0	15	112	-	11
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		4	-	-	-	-	-	-	-	-	-	-	-	4
156	General & Intangible Plant Total		23,577	5,939	13,838	1,473	2,022	0	163	0	0	15	112	0	15
157	General & Intangible Plant Allocators		1.00000	0.25189	0.58693	0.06248	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00063
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		165	-	165	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		165	0	165	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		303,485	226,239	14,003	30,186	26,151	0	2,956	0	8	371	3,556	0	15
172	Total Accum Deprec Allocators		1.00000	0.74547	0.04614	0.09946	0.08617	0.00000	0.00974	0.00000	0.00003	0.00122	0.01172	0.00000	0.00005
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		545,131	545,131	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(219,331)	(219,331)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		325,800	325,800	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		203,278	8,362	0	194,916	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(29,682)	(969)	0	(28,713)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		173,596	7,393	0	166,203	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04259	0.00000	0.95741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		160,404	0	0	0	140,259	0	11,306	0	25	1,021	7,793	0	0
187	Distribution Reserve		(30,730)	0	0	0	(24,129)	0	(2,793)	0	(8)	(355)	(3,444)	0	0
188	Distribution Net Plant		129,674	0	0	0	116,130	0	8,513	0	17	666	4,349	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89555	0.00000	0.06565	0.00000	0.00013	0.00513	0.03354	0.00000	0.00000
190															
191	General & Intangible Gross Plant		44,969	11,327	26,393	2,809	3,856	0	311	0	1	29	214	0	30
192	General & Intangible Reserve		(23,577)	(5,939)	(13,838)	(1,473)	(2,022)	0	(163)	0	(0)	(15)	(112)	0	(15)
193	General & Intangible Net Plant		21,393	5,388	12,555	1,336	1,834	0	148	0	0	14	102	0	15
194	General & Intangible Net Plant Allocators		1.00000	0.25187	0.58688	0.06247	0.08574	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00071
195															
196	Energy Storage Gross Plant		7,032	0	7,032	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(165)	0	(165)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		6,866	0	6,866	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00156	0.00364	0.00039	0.00053	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99380
205															
206	Total Gross Plant		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
207	Total Reserve		(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	0	(2,956)	0	(8)	(371)	(3,556)	0	(15)
208	Total Net Plant in Service		657,329	338,582	19,421	167,539	117,964	0	8,661	0	17	679	4,451	0	15
209	Total Net Plant Allocators		1.00000	0.51509	0.02955	0.25488	0.17946	0.00000	0.01318	0.00000	0.00003	0.00103	0.00677	0.00000	0.00002
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,233	9,233	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,566	1,566	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		690	690	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		11,747	11,747	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,718	-	-	7,718	-	-	-	-	-	-	-	-	-
218	Distribution Primary		4,251	-	-	-	4,251	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		152	-	-	-	-	-	152	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		6	-	-	-	-	-	-	-	-	6	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		648	-	-	-	-	-	-	-	-	-	648	-	-
226	Labor		452	114	265	28	39	-	3	-	0	0	2	-	0
227	Retail 100%, Class = Net Plant		(417)	(215)	(12)	(106)	(75)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		36,046	23,135	253	7,640	4,215	0	150	0	0	6	647	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.64181	0.00702	0.21195	0.11694	0.00000	0.00415	0.00000	0.00000	0.00016	0.01796	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,539	4,539	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		667	-	-	667	-	-	-	-	-	-	-	-	-
237	Distribution Primary		60	-	-	-	60	-	-	-	-	-	-	-	-
238	Labor		115	29	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,434	4,621	68	674	70	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.85036	0.01243	0.12402	0.01292	0.00000	0.00015	0.00000	0.00000	0.00001	0.00010	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,012	3,012	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		193	193	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		211	211	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,887	-	6,887	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,928	-	5,928	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(11,394)	(2,828)	(6,564)	(823)	(1,044)	-	(79)	-	(0)	(13)	(36)	-	(6)
255	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
256	Retail 100%, Class = Prod		(9,318)	(9,318)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,680	7,046	404	3,487	2,455	-	180	-	0	14	93	-	0
258	Retail 100%, Class = T&D		(2,030)	(47)	-	(1,088)	(783)	-	(63)	-	(0)	(6)	(43)	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(408)	(408)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,427	7,305	432	2,557	1,864	-	150	-	0	14	104	-	0
264	Gross Trans Plant		(473)	(19)	-	(454)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,774	5,193	7,087	3,680	2,492	0	188	0	0	12	117	0	5
266	Total Working Capital Allocator		1.00000	0.27659	0.37750	0.19600	0.13273	0.00000	0.01002	0.00000	0.00002	0.00063	0.00624	0.00000	0.00027
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		960,814	564,820	33,424	197,725	144,115	0	11,617	0	26	1,050	8,007	0	30
271	Accumulated Depreciation		(303,485)	(226,239)	(14,003)	(30,186)	(26,151)	0	(2,956)	0	(8)	(371)	(3,556)	0	(15)
272	Net Electric Plant in Service		657,329	338,582	19,421	167,539	117,964	0	8,661	0	17	679	4,451	0	15
273	Construction Work in Progress		36,046	23,135	253	7,640	4,215	0	150	0	0	6	647	0	0
274	Plant Held for Future Use		5,434	4,621	68	674	70	0	1	0	0	0	1	0	0
275	Working Capital		18,774	5,193	7,087	3,680	2,492	0	188	0	0	12	117	0	5
276	Total Rate Base		717,583	371,530	26,829	179,533	124,741	0	8,999	0	18	697	5,216	0	20
277	Total Rate Base Allocator		1.00000	0.51775	0.03739	0.25019	0.17383	0.00000	0.01254	0.00000	0.00002	0.00097	0.00727	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		118,754	58,562	16,705	23,166	18,137	-	1,318	-	2	176	517	-	171
282	Production Solar Demand		5,177	5,177	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		123,932	63,739	16,705	23,166	18,137	-	1,318	-	2	176	517	-	171
286	Wholesale 100%														
287	Total Class Revenue		123,932	63,739	16,705	23,166	18,137	0	1,318	0	2	176	517	0	171
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.51431	0.13479	0.18693	0.14635	0.00000	0.01064	0.00000	0.00001	0.00142	0.00417	0.00000	0.00138
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		118,203	61,847	16,519	21,176	16,562	-	1,257	-	3	171	497	-	171
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		118,203	61,847	16,519	21,176	16,562	-	1,257	-	3	171	497	-	171

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.52322	0.13975	0.17915	0.14011	0.00000	0.01063	0.00000	0.00002	0.00145	0.00420	0.00000	0.00145
295															
296															
297	**Revenue Credits**														
298	Transmission		430	-	-	430	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		17	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		486	9	1	434	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01846	0.00133	0.89377	0.01780	0.00000	0.06608	0.00000	0.00223	0.00003	0.00026	0.00000	0.00004
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,761	1,761	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		280	280	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		829	829	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,011	3,011	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,465	-	6,465	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		519	-	519	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		525	-	525	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,025	0	8,025	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		11,036	3,011	8,025	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27285	0.72715	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		930	-	-	930	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		4	-	-	4	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		955	21	0	935	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02161	0.00000	0.97839	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,223	-	-	-	1,223	-	-	-	-	-	-	-	-
343	Distribution Secondary		89	-	-	-	-	-	89	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		26	-	-	-	-	-	-	-	-	-	26	-	-
349	Distribution O&M Total		1,358	0	0	0	1,223	0	89	0	0	19	26	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.90077	0.00000	0.06580	0.00000	0.00026	0.01414	0.01902	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		7	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06953	0.00000	0.00000	0.93047
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		7,256	1,828	4,259	453	622	-	50	-	0	5	35	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		756	445	26	156	113	-	9	-	0	1	6	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		8,012	2,273	4,286	609	736	0	59	0	0	6	41	0	4
379	Admin & General O&M Allocators		1.00000	0.28363	0.53487	0.07601	0.09182	0.00000	0.00740	0.00000	0.00002	0.00069	0.00510	0.00000	0.00046
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		21,369	5,304	12,310	1,544	1,959	0	149	0	0	25	67	0	11
387	Total O&M Allocators		1.00000	0.24823	0.57608	0.07224	0.09165	0.00000	0.00696	0.00000	0.00002	0.00118	0.00312	0.00000	0.00052
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		156												156
390	Total Adjusted O&M		21,525	5,304	12,310	1,544	1,959	-	149	-	0	25	67	-	167
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,537	15,537	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,654	2,654	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,358	1,358	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		6,001	6,001	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		25,550	25,550	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,917	-	-	4,917	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		5,122	164	0	4,957	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.03206	0.00000	0.96794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		30,671	25,714	0	4,957	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83837	0.00000	0.16163	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		4,271	-	-	-	4,271	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		359	-	-	-	-	-	359	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		68	-	-	-	-	-	-	-	-	68	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		4,699	0	0	0	4,271	0	359	0	1	68	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90894	0.00000	0.07642	0.00000	0.00018	0.01446	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		9,820	164	0	4,957	4,271	0	359	0	1	68	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01672	0.00000	0.50482	0.43489	0.00000	0.03657	0.00000	0.00008	0.00692	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		35,370	25,714	0	4,957	4,271	0	359	0	1	68	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72700	0.00000	0.14016	0.12074	0.00000	0.01015	0.00000	0.00002	0.00192	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,255	568	1,324	141	193	-	16	-	0	1	11	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,256	568	1,324	141	193	0	16	0	0	1	11	0	2
441	General & Intangible Plant Allocators		1.00000	0.25183	0.58678	0.06246	0.08572	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00088
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		450	-	450	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		450	0	450	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		633	326	19	161	114	-	8	-	0	1	4	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		202	202	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		855	528	19	161	114	0	8	0	0	20	4	0	0
459															
460	Total Depreciation Expense		38,930	26,810	1,792	5,260	4,578	0	383	0	1	90	15	0	2
461	Total Depreciation Expense Allocators		1.00000	0.68866	0.04604	0.13510	0.11759	0.00000	0.00984	0.00000	0.00002	0.00230	0.00039	0.00000	0.00006
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		561	141	329	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		6,519	3,358	193	1,661	1,170	-	86	-	0	7	44	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		7,079	3,499	522	1,696	1,218	0	90	0	0	7	47	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.49424	0.07371	0.23964	0.17204	0.00000	0.01268	0.00000	0.00003	0.00100	0.00661	0.00000	0.00006
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	124,417	63,748	16,706	23,600	18,146	0	1,351	0	3	176	517	0	171
476	Total Oper. Exp. Before Tax	Line 20	67,504	35,597	14,624	8,492	7,749	0	621	0	2	122	128	0	170
477	Net Oper. Income (NOI) before Tax		56,913	28,151	2,082	15,108	10,397	0	730	0	1	54	388	0	1
478	Interest Expense	Line 8 x WACC	13,514	6,997	505	3,381	2,349	-	169	-	0	13	98	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	43,400	21,155	1,577	11,727	8,048	-	560	-	1	41	290	-	1
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	43,400	21,155	1,577	11,727	8,048	0	560	0	1	41	290	0	1
483	Fed & St Permanent Differences	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
485	State Taxable Income	Ln 482:484	20,246	7,543	771	6,963	4,575	0	280	0	0	15	97	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,114	415	42	383	252	-	15	-	0	1	5	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,311	771	46	270	197	-	16	-	0	1	11	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	2,424	1,186	88	653	448	-	31	-	0	2	16	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	43,400	21,155	1,577	11,727	8,048	-	560	-	1	41	290	-	1
494	Fed & St Permanent Differences	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	(1,114)	(415)	(42)	(383)	(252)	-	(15)	-	(0)	(1)	(5)	-	(0)
497	Fed. Taxable Income	Ln 493:496	19,132	7,129	729	6,580	4,324	-	265	-	0	15	92	-	0
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	4,018	1,497	153	1,382	908	-	56	-	0	3	19	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	4,018	1,497	153	1,382	908	-	56	-	0	3	19	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(275)	(162)	(10)	(57)	(41)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	3,790	716	99	1,771	1,136	-	62	-	0	2	3	-	(0)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	5,131	1,912	196	1,765	1,160	-	71	-	0	4	25	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	6,041	3,551	210	1,243	906	-	73	-	0	7	50	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
514	Total Amortization of ITC	Line 504	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
515	Total Amortization of PTC	Line 505	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	6,214	1,902	187	2,424	1,584	-	94	-	0	5	20	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.73%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	25.83%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
524	Interest Expense	Line 8 x WACC	(13,514)	(6,997)	(505)	(3,381)	(2,349)	-	(169)	-	(0)	(13)	(98)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
533	Base for FIT Computation	Ln 523:532	14,079	5,023	540	4,985	3,260	-	197	-	0	10	64	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,743	1,335	144	1,325	867	-	52	-	0	3	17	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(99)	(58)	(3)	(20)	(15)	-	(1)	-	(0)	(0)	(1)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(4,104)	(3,059)	(189)	(408)	(354)	-	(40)	-	(0)	(5)	(48)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(751)	(442)	(26)	(155)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	(1,216)	(2,227)	(76)	741	385	-	2	-	(0)	(3)	(38)	-	(0)
541	Total FIT - Deferred	Line 532	5,005	2,943	174	1,030	751	-	61	-	0	5	42	-	0
542	Total FIT - Current & Deferred	Ln 540:541	3,790	716	99	1,771	1,136	-	62	-	0	2	3	-	(0)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	50,699	26,250	1,896	12,685	8,813	-	636	-	1	49	369	-	1
546	Interest Expense	Line 27 x WACC	(13,514)	(6,997)	(505)	(3,381)	(2,349)	-	(169)	-	(0)	(13)	(98)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	682	401	24	140	102	-	8	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(23,836)	(14,012)	(829)	(4,905)	(3,575)	-	(288)	-	(1)	(26)	(199)	-	(1)
549	State Deferred Tax	Ln 548 x Ln 486	1,311	771	46	270	197	-	16	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	3,790	716	99	1,771	1,136	-	62	-	0	2	3	-	(0)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	19,132	7,129	729	6,580	4,324	-	265	-	0	15	92	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,114	415	42	383	252	-	15	-	0	1	5	-	0
555	Total SIT - Deferred	Line 549	1,311	771	46	270	197	-	16	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,424	1,186	88	653	448	-	31	-	0	2	16	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,214	1,902	187	2,424	1,584	-	94	-	0	5	20	-	0
561	Total Income Tax Allocator		1.00000	0.30600	0.03003	0.39005	0.25489	0.00000	0.01508	0.00000	0.00002	0.00073	0.00318	0.00000	0.00001
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,132	1,132	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		197	197	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,623	-	2,623	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		138	-	138	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		423	-	423	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,002	1,493	3,509	0	0	0	0	0	0	0	0	0	0
574	Transmission		386	13	-	374	-	-	-	-	-	-	-	-	-
575	Distribution		586	-	-	-	513	-	41	-	0	4	28	-	-
576	Subtotal Prod, Trans and Dist		5,975	1,506	3,509	374	513	0	41	0	0	4	28	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		5,978	1,506	3,509	374	513	-	41	-	0	4	28	-	3
581	Admin & General		2,679	675	1,572	167	230	-	19	-	0	2	13	-	1
582	Total		8,656	2,181	5,081	541	742	-	60	-	0	6	41	-	4
583	Total Labor Allocator		1.00000	0.25193	0.58703	0.06249	0.08576	0.00000	0.00691	0.00000	0.00002	0.00065	0.00476	0.00000	0.00046

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	157,629	28,861	4,380	1,753	54,579	-	11,589	-	24,839	18,316	-	-	13,312
3	Accum. Depreciation & Amort.	Line 171	(47,687)	(11,560)	(1,835)	(268)	(9,904)	-	(2,949)	-	(8,025)	(6,464)	-	-	(6,682)
4	Net Plant in Service		109,943	17,301	2,545	1,485	44,675	-	8,640	-	16,814	11,852	-	-	6,630
5	Construction Work in Progress	Line 229	3,347	1,182	33	68	1,596	-	149	-	133	98	-	-	88
6	Plant Held for Future Use	Line 239	305	236	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,073	265	929	33	944	-	188	-	283	207	-	-	2,225
8	Total Rate Base		118,668	18,984	3,515	1,591	47,242	-	8,978	-	17,233	12,157	-	-	8,966
9															
10	Revenue														
11	Class Revenue	Line 287	25,641	3,257	2,189	205	6,869	-	1,315	-	1,802	3,065	-	-	6,939
12	Revenue Credits	Line 307	1,098	0	0	4	3	-	32	-	1,049	0	-	-	9
13	Total Revenue		26,739	3,257	2,189	209	6,872	-	1,347	-	2,851	3,065	-	-	6,948
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	8,724	271	1,613	14	742	-	148	-	474	439	-	-	5,023
17	Depreciation	Line 460	7,270	1,370	235	47	1,734	-	382	-	851	1,564	-	-	1,088
18	Tax Other Than Income Tax	Line 470	1,291	179	68	15	461	-	90	-	175	124	-	-	180
19	Gain/Loss on Disposition		(5)	(1)	(0)	(0)	(2)	-	(0)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		17,281	1,819	1,916	75	2,935	-	620	-	1,499	2,127	-	-	6,290
21	Income Tax Expense	Line 517	1,074	97	24	21	600	-	94	-	134	79	-	-	24
22	Total Operating Expense		18,355	1,916	1,941	97	3,534	-	713	-	1,634	2,206	-	-	6,314
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
26	Net Operating Income Required	Ln 8 x Ln 34	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	25,641	3,257	2,189	205	6,869	-	1,315	-	1,802	3,065	-	-	6,939
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.07%	7.07%	7.07%	7.07%	7.07%	0.00%	7.07%	0.00%	7.07%	7.07%	0.00%	0.00%	7.07%
34	Rate of Return Requested	JSS Sch. 14	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%	7.07%
35															
36		Ln 11	25,641	3,257	2,189	205	6,869		1,315		1,802	3,065			6,939
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,747	16,747	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,529	1,529	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,129	8,129	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		27,855	27,855	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,712	-	-	1,712	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		2,155	427	0	1,728	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.19828	0.00000	0.80172	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		30,010	28,282	0	1,728	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.94243	0.00000	0.05757	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		53,119	-	-	-	53,119	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,279	-	-	-	-	-	11,279	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		24,175	-	-	-	-	-	-	-	24,175	-	-	-	-
71	Distribution Metering		17,807	-	-	-	-	-	-	-	-	17,807	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		106,380	0	0	0	53,119	0	11,279	0	24,175	17,807	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49933	0.00000	0.10603	0.00000	0.22725	0.16739	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		108,535	427	0	1,728	53,119	0	11,279	0	24,175	17,807	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00394	0.00000	0.01592	0.48942	0.00000	0.10392	0.00000	0.22274	0.16407	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		136,390	28,282	0	1,728	53,119	0	11,279	0	24,175	17,807	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20736	0.00000	0.01267	0.38946	0.00000	0.08270	0.00000	0.17725	0.13056	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		16,125	579	3,458	25	1,460	-	310	-	665	509	-	-	9,120
86	Retail 100%, Class = # Bills		4,256	-	-	-	-	-	-	-	-	-	-	-	4,256
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		20,381	579	3,458	25	1,460	0	310	0	665	509	0	0	13,375
89	General & Intangible Plant Allocators		1.00000	0.02840	0.16968	0.00122	0.07165	0.00000	0.01521	0.00000	0.03261	0.02496	0.00000	0.00000	0.65627
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		921	-	921	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		921	0	921	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
106	Total Gross Electric Plant Allocators		1.00000	0.18310	0.02778	0.01112	0.34625	0.00000	0.07352	0.00000	0.15758	0.11619	0.00000	0.00000	0.08445
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		7,840	7,840	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,137	1,137	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,118	1,118	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		11,207	11,207	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		253	-	-	253	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		304	50	0	255	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.16288	0.00000	0.83712	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		11,511	11,257	0	255	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97789	0.00000	0.02211	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		9,138	-	-	-	9,138	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,787	-	-	-	-	-	2,787	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7,677	-	-	-	-	-	-	-	7,677	-	-	-	-
139	Distribution Metering		6,197	-	-	-	-	-	-	-	-	6,197	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		25,799	0	0	0	9,138	0	2,787	0	7,677	6,197	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.35422	0.00000	0.10802	0.00000	0.29756	0.24021	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		26,103	50	0	255	9,138	0	2,787	0	7,677	6,197	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00190	0.00000	0.00975	0.35009	0.00000	0.10676	0.00000	0.29409	0.23741	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		37,310	11,257	0	255	9,138	0	2,787	0	7,677	6,197	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.30171	0.00000	0.00682	0.24493	0.00000	0.07469	0.00000	0.20575	0.16609	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		8,455	303	1,813	13	766	-	163	-	348	267	-	-	4,782
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,808	-	-	-	-	-	-	-	-	-	-	-	1,808
156	General & Intangible Plant Total		10,263	303	1,813	13	766	0	163	0	348	267	0	0	6,590
157	General & Intangible Plant Allocators		1.00000	0.02957	0.17668	0.00127	0.07460	0.00000	0.01584	0.00000	0.03395	0.02599	0.00000	0.00000	0.64210
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		22	-	22	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		22	0	22	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		92	0	0	0	0	0	0	0	0	0	0	0	92
170															
171	Total Accumulated Depreciation		47,687	11,560	1,835	268	9,904	0	2,949	0	8,025	6,464	0	0	6,682
172	Total Accum Deprec Allocators		1.00000	0.24242	0.03848	0.00561	0.20769	0.00000	0.06185	0.00000	0.16829	0.13555	0.00000	0.00000	0.14012
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		27,855	27,855	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(11,207)	(11,207)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		16,648	16,648	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,155	427	0	1,728	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(304)	(50)	0	(255)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,851	378	0	1,473	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.20409	0.00000	0.79591	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		106,380	0	0	0	53,119	0	11,279	0	24,175	17,807	0	0	0
187	Distribution Reserve		(25,799)	0	0	0	(9,138)	0	(2,787)	0	(7,677)	(6,197)	0	0	0
188	Distribution Net Plant		80,581	0	0	0	43,981	0	8,493	0	16,498	11,610	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54579	0.00000	0.10539	0.00000	0.20474	0.14408	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		20,381	579	3,458	25	1,460	0	310	0	665	509	0	0	13,375
192	General & Intangible Reserve		(10,263)	(303)	(1,813)	(13)	(766)	0	(163)	0	(348)	(267)	0	0	(6,590)
193	General & Intangible Net Plant		10,118	275	1,645	12	695	0	147	0	316	242	0	0	6,786
194	General & Intangible Net Plant Allocators		1.00000	0.02721	0.16259	0.00117	0.06865	0.00000	0.01458	0.00000	0.03124	0.02392	0.00000	0.00000	0.67064
195															
196	Energy Storage Gross Plant		921	0	921	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		(22)	0	(22)	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		900	0	900	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(92)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(92)
203	Other Net Plant		(155)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(155)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
207	Total Reserve		(47,687)	(11,560)	(1,835)	(268)	(9,904)	0	(2,949)	0	(8,025)	(6,464)	0	0	(6,682)
208	Total Net Plant in Service		109,943	17,301	2,545	1,485	44,675	0	8,640	0	16,814	11,852	0	0	6,630
209	Total Net Plant Allocators		1.00000	0.15736	0.02315	0.01351	0.40635	0.00000	0.07859	0.00000	0.15294	0.10780	0.00000	0.00000	0.06031
210															
211	[redacted]														
212	**Construction Work in Progress**														
213	Production Base Demand		472	472	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		600	600	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,610	-	-	-	1,610	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		152	-	-	-	-	-	152	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		137	-	-	-	-	-	-	-	137	-	-	-	-
223	Distribution Metering		100	-	-	-	-	-	-	-	-	100	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		162	6	35	0	15	-	3	-	7	5	-	-	92
227	Retail 100%, Class = Net Plant		(70)	(11)	(2)	(1)	(28)	-	(5)	-	(11)	(8)	-	-	(4)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,347	1,182	33	68	1,596	0	149	0	133	98	0	0	88
230	Total Construction Work in Progress Allocator		1.00000	0.35318	0.00991	0.02023	0.47694	0.00000	0.04462	0.00000	0.03982	0.02914	0.00000	0.00000	0.02615
231															
232	[redacted]														
233	**Plant Held for Future Use**														
234	Production Base Demand		232	232	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		305	236	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.77504	0.02905	0.01961	0.08725	0.00000	0.00260	0.00000	0.00558	0.00427	0.00000	0.00000	0.07660
241															
242															
243	**Working Capital**														
244	Production Base Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		902	-	902	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		777	-	777	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(4,626)	(145)	(860)	(7)	(396)	-	(79)	-	(253)	(234)	-	-	(2,653)
255	Retail 100%, Class = # Bills		4,568	-	-	-	-	-	-	-	-	-	-	-	4,568
256	Retail 100%, Class = Prod		(476)	(476)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,288	360	53	31	930	-	180	-	350	247	-	-	138
258	Retail 100%, Class = T&D		(606)	(2)	-	(10)	(296)	-	(63)	-	(135)	(99)	-	-	-
259	Retail 100%, Class = Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,039	373	57	23	706	-	150	-	321	237	-	-	172
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,073	265	929	33	944	0	188	0	283	207	0	0	2,225
266	Total Working Capital Allocator		1.00000	0.05230	0.18304	0.00643	0.18601	0.00000	0.03700	0.00000	0.05586	0.04077	0.00000	0.00000	0.43860
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		157,629	28,861	4,380	1,753	54,579	0	11,589	0	24,839	18,316	0	0	13,312
271	Accumulated Depreciation		(47,687)	(11,560)	(1,835)	(268)	(9,904)	0	(2,949)	0	(8,025)	(6,464)	0	0	(6,682)
272	Net Electric Plant in Service		109,943	17,301	2,545	1,485	44,675	0	8,640	0	16,814	11,852	0	0	6,630
273	Construction Work in Progress		3,347	1,182	33	68	1,596	0	149	0	133	98	0	0	88
274	Plant Held for Future Use		305	236	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,073	265	929	33	944	0	188	0	283	207	0	0	2,225
276	Total Rate Base		118,668	18,984	3,515	1,591	47,242	0	8,978	0	17,233	12,157	0	0	8,966
277	Total Rate Base Allocator		1.00000	0.15998	0.02962	0.01341	0.39810	0.00000	0.07566	0.00000	0.14522	0.10245	0.00000	0.00000	0.07556
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		25,376	2,992	2,189	205	6,869	-	1,315	-	1,802	3,065	-	-	6,939
282	Production Solar Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		25,641	3,257	2,189	205	6,869	-	1,315	-	1,802	3,065	-	-	6,939
286	Wholesale 100%														
287	Total Class Revenue		25,641	3,257	2,189	205	6,869	0	1,315	0	1,802	3,065	0	0	6,939
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.12702	0.08537	0.00801	0.26789	0.00000	0.05130	0.00000	0.07027	0.11953	0.00000	0.00000	0.27062
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		25,665	3,160	2,165	188	6,272	-	1,254	-	2,717	2,986	-	-	6,924
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		25,665	3,160	2,165	188	6,272	-	1,254	-	2,717	2,986	-	-	6,924

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.12313	0.08434	0.00731	0.24439	0.00000	0.04885	0.00000	0.10587	0.11633	0.00000	0.00000	0.26977
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,049	-	-	-	-	-	-	-	1,049	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,098	0	0	4	3	0	32	0	1,049	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00042	0.00008	0.00350	0.00298	0.00000	0.02914	0.00000	0.95556	0.00027	0.00000	0.00000	0.00806
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		154	154	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		847	-	847	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		68	-	68	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		69	-	69	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		68	-	68	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,052	0	1,052	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,205	154	1,052	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.12765	0.87235	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.11297	0.00000	0.88703	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		463	-	-	-	463	-	-	-	-	-	-	-	-
343	Distribution Secondary		89	-	-	-	-	-	89	-	-	-	-	-	-
344	Distribution Service		347	-	-	-	-	-	-	-	347	-	-	-	-
345	Distribution Metering		335	-	-	-	-	-	-	-	-	335	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,235	0	0	0	463	0	89	0	347	335	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37514	0.00000	0.07219	0.00000	0.28145	0.27122	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,696	-	-	-	-	-	-	-	-	-	-	-	2,696
356	Customer Accounting O&M		2,704	0	0	0	0	0	0	0	0	8	0	0	2,696
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00292	0.00000	0.00000	0.99708
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		110	-	-	-	-	-	-	-	-	-	-	-	110
361	Customer Serv & Info. O&M		110	0	0	0	0	0	0	0	0	0	0	0	110
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		530	-	-	-	-	-	-	-	-	-	-	-	530
366	Sales O&M		530	0	0	0	0	0	0	0	0	0	0	0	530
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,602	93	558	4	236	-	50	-	107	82	-	-	1,472
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		124	23	3	1	43	-	9	-	20	14	-	-	10
373	Retail 100%, Class = # Bills		157	-	-	-	-	-	-	-	-	-	-	-	157
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,883	116	562	5	279	0	59	0	127	97	0	0	1,639
379	Admin & General O&M Allocators		1.00000	0.04028	0.19477	0.00187	0.09664	0.00000	0.02052	0.00000	0.04398	0.03348	0.00000	0.00000	0.56847
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		8,677	271	1,613	14	742	0	148	0	474	439	0	0	4,975
387	Total O&M Allocators		1.00000	0.03124	0.18591	0.00158	0.08549	0.00000	0.01709	0.00000	0.05466	0.05062	0.00000	0.00000	0.57342
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		48												48
390	Total Adjusted O&M		8,724	271	1,613	14	742	-	148	-	474	439	-	-	5,023
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		794	794	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		307	307	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,306	1,306	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		44	-	-	44	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		52	8	0	44	0	0	0	0	0	0	0	0	0

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		1.00000	0.16031	0.00000	0.83969	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,358	1,314	0	44	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96764	0.00000	0.03236	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,617	-	-	-	1,617	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		358	-	-	-	-	-	358	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		801	-	-	-	-	-	-	-	801	-	-	-	-
423	Distribution Metering		1,185	-	-	-	-	-	-	-	-	1,185	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		3,962	0	0	0	1,617	0	358	0	801	1,185	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.40820	0.00000	0.09041	0.00000	0.20227	0.29912	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		4,015	8	0	44	1,617	0	358	0	801	1,185	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00209	0.00000	0.01095	0.40288	0.00000	0.08923	0.00000	0.19963	0.29522	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		5,320	1,314	0	44	1,617	0	358	0	801	1,185	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.24698	0.00000	0.00826	0.30401	0.00000	0.06734	0.00000	0.15064	0.22277	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		809	29	173	1	73	-	16	-	33	26	-	-	457
438	Retail 100%, Class = # Bills		423	-	-	-	-	-	-	-	-	-	-	-	423
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,232	29	173	1	73	0	16	0	33	26	0	0	880
441	General & Intangible Plant Allocators		1.00000	0.02357	0.14083	0.00101	0.05946	0.00000	0.01263	0.00000	0.02706	0.02072	0.00000	0.00000	0.71471
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		59	-	59	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		59	0	59	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		201	-	-	-	-	-	-	-	-	-	-	-	201
451	Retail 100%, Class = Net Plant		106	17	2	1	43	-	8	-	16	11	-	-	6
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		342	-	-	-	-	-	-	-	-	342	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		659	27	2	1	43	0	8	0	16	353	0	0	207
459															
460	Total Depreciation Expense		7,270	1,370	235	47	1,734	0	382	0	851	1,564	0	0	1,088
461	Total Depreciation Expense Allocators		1.00000	0.18843	0.03230	0.00641	0.23846	0.00000	0.05256	0.00000	0.11705	0.21514	0.00000	0.00000	0.14963
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		201	7	43	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		1,090	172	25	15	443	-	86	-	167	118	-	-	66
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,291	179	68	15	461	0	90	0	175	124	0	0	180

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.13844	0.05295	0.01164	0.35716	0.00000	0.06934	0.00000	0.13554	0.09592	0.00000	0.00000	0.13901
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	26,739	3,257	2,189	209	6,872	0	1,347	0	2,851	3,065	0	0	6,948
476	Total Oper. Exp. Before Tax	Line 20	17,281	1,819	1,916	75	2,935	0	620	0	1,499	2,127	0	0	6,290
477	Net Oper. Income (NOI) before Tax		9,458	1,438	273	134	3,938	0	728	0	1,352	938	0	0	658
478	Interest Expense	Line 8 x WACC	2,235	358	66	30	890	-	169	-	325	229	-	-	169
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	7,224	1,081	207	104	3,048	-	559	-	1,027	709	-	-	489
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	7,224	1,081	207	104	3,048	0	559	0	1,027	709	0	0	489
483	Fed & St Permanent Differences	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
484	State Temporary Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
485	State Taxable Income	Ln 482:484	3,425	385	101	62	1,733	0	279	0	429	268	0	0	168
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	188	21	6	3	95	-	15	-	24	15	-	-	9
488	State Income Tax (Def.)	Ln 484 x Ln 486	215	39	6	2	74	-	16	-	34	25	-	-	18
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	403	61	12	6	170	-	31	-	57	40	-	-	27
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	7,224	1,081	207	104	3,048	-	559	-	1,027	709	-	-	489
494	Fed & St Permanent Differences	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
495	Fed Temporary Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
496	State Income Tax Exp. (Cur.)	Line 487	(188)	(21)	(6)	(3)	(95)	-	(15)	-	(24)	(15)	-	-	(9)
497	Fed. Taxable Income	Ln 493:496	3,237	364	96	58	1,637	-	264	-	405	253	-	-	159
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	680	76	20	12	344	-	55	-	85	53	-	-	33
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	680	76	20	12	344	-	55	-	85	53	-	-	33
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	821	150	23	9	284	-	60	-	129	95	-	-	69
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(45)	(8)	(1)	(1)	(16)	-	(3)	-	(7)	(5)	-	-	(4)
504	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	671	37	13	16	430	-	62	-	77	40	-	-	(3)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	868	98	26	16	439	-	71	-	109	68	-	-	43
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	991	181	28	11	343	-	73	-	156	115	-	-	84
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
514	Total Amortization of ITC	Line 504	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,074	97	24	21	600	-	94	-	134	79	-	-	24
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.73%	25.81%	25.72%	25.64%	25.66%	0.00%	25.71%	0.00%	25.77%	25.80%	0.00%	0.00%	25.82%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
524	Interest Expense	Line 8 x WACC	(2,235)	(358)	(66)	(30)	(890)	-	(169)	-	(325)	(229)	-	-	(169)
525	Permanent Diff Fed & State	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
529	Amort of Excess ADIT	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
532	Deferred Tax Federal	Ln 531 x Ln 498	821	150	23	9	284	-	60	-	129	95	-	-	69
533	Base for FIT Computation	Ln 523:532	2,387	257	71	44	1,235	-	196	-	293	180	-	-	111
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	635	68	19	12	328	-	52	-	78	48	-	-	30
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(16)	(3)	(0)	(0)	(6)	-	(1)	-	(3)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(645)	(156)	(25)	(4)	(134)	-	(40)	-	(109)	(87)	-	-	(90)
539	Amort of Excess ADIT	JSS Sch. 12	(123)	(23)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	(151)	(114)	(10)	7	146	-	2	-	(53)	(56)	-	-	(73)
541	Total FIT - Deferred	Line 532	821	150	23	9	284	-	60	-	129	95	-	-	69
542	Total FIT - Current & Deferred	Ln 540:541	671	37	13	16	430	-	62	-	77	40	-	-	(3)
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	8,384	1,341	248	112	3,338	-	634	-	1,218	859	-	-	634
546	Interest Expense	Line 27 x WACC	(2,235)	(358)	(66)	(30)	(890)	-	(169)	-	(325)	(229)	-	-	(169)
547	Permanent Diff Fed & State	JSS Sch. 12	112	20	3	1	39	-	8	-	18	13	-	-	9
548	Temporary State Differences	JSS Sch. 12	(3,910)	(716)	(109)	(43)	(1,354)	-	(288)	-	(616)	(454)	-	-	(330)
549	State Deferred Tax	Ln 548 x Ln 486	215	39	6	2	74	-	16	-	34	25	-	-	18
550	Net FIT Allowable	Line 542	671	37	13	16	430	-	62	-	77	40	-	-	(3)
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,237	364	96	58	1,637	-	264	-	405	253	-	-	159
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	188	21	6	3	95	-	15	-	24	15	-	-	9
555	Total SIT - Deferred	Line 549	215	39	6	2	74	-	16	-	34	25	-	-	18
556	Total SIT - Current & Deferred	Ln 554:555	403	61	12	6	170	-	31	-	57	40	-	-	27
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,074	97	24	21	600	-	94	-	134	79	-	-	24
561	Total Income Tax Allocator		1.00000	0.09046	0.02276	0.02000	0.55846	0.00000	0.08706	0.00000	0.12494	0.07392	0.00000	0.00000	0.02240
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		344	-	344	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		18	-	18	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		55	-	55	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		536	76	460	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	194	-	41	-	88	65	-	-	-
576	Subtotal Prod, Trans and Dist		929	77	460	3	194	0	41	0	88	65	0	0	0
577	Customer Accounts		877	-	-	-	-	-	-	-	-	3	-	-	875
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		178	-	-	-	-	-	-	-	-	-	-	-	178
580	Subtotal before Admin & Gen		2,144	77	460	3	194	-	41	-	88	68	-	-	1,212
581	Admin & General		961	34	206	1	87	-	18	-	40	30	-	-	543
582	Total		3,105	111	666	5	281	-	60	-	128	98	-	-	1,756
583	Total Labor Allocator		1.00000	0.03589	0.21447	0.00154	0.09055	0.00000	0.01923	0.00000	0.04121	0.03155	0.00000	0.00000	0.56555

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		920,933	-	-	-	-	-	-	-	-	-	-	920,933	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		25,316	-	-	-	-	-	-	-	-	-	-	25,316	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		25,316	0	0	0	0	0	0	0	0	0	0	25,316	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		290,634	-	-	-	-	-	-	-	-	-	-	290,634	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		290,634	0	0	0	0	0	0	0	0	0	0	290,634	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		13,273	-	-	-	-	-	-	-	-	-	-	13,273	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		13,273	0	0	0	0	0	0	0	0	0	0	13,273	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		303,907	0	0	0	0	0	0	0	0	0	0	303,907	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		920,933	0	0	0	0	0	0	0	0	0	0	920,933	0
187	Distribution Reserve		(290,634)	0	0	0	0	0	0	0	0	0	0	(290,634)	0
188	Distribution Net Plant		630,299	0	0	0	0	0	0	0	0	0	0	630,299	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		25,316	0	0	0	0	0	0	0	0	0	0	25,316	0
192	General & Intangible Reserve		(13,273)	0	0	0	0	0	0	0	0	0	0	(13,273)	0
193	General & Intangible Net Plant		12,043	0	0	0	0	0	0	0	0	0	0	12,043	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
207	Total Reserve		(303,907)	0	0	0	0	0	0	0	0	0	0	(303,907)	0
208	Total Net Plant in Service		642,342	0	0	0	0	0	0	0	0	0	0	642,342	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211	[redacted]														
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		255	-	-	-	-	-	-	-	-	-	-	255	-
227	Retail 100%, Class = Net Plant		(407)	-	-	-	-	-	-	-	-	-	-	(407)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,355	0	0	0	0	0	0	0	0	0	0	1,355	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232	[redacted]														
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		65	-	-	-	-	-	-	-	-	-	-	65	-
239	Plant Held for Future Use Total		65	0	0	0	0	0	0	0	0	0	0	65	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(8,349)	-	-	-	-	-	-	-	-	-	-	(8,349)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,368	-	-	-	-	-	-	-	-	-	-	13,368	-
258	Retail 100%, Class = T&D		(5,140)	-	-	-	-	-	-	-	-	-	-	(5,140)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,239	-	-	-	-	-	-	-	-	-	-	12,239	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		12,118	0	0	0	0	0	0	0	0	0	0	12,118	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		946,249	0	0	0	0	0	0	0	0	0	0	946,249	0
271	Accumulated Depreciation		(303,907)	0	0	0	0	0	0	0	0	0	0	(303,907)	0
272	Net Electric Plant in Service		642,342	0	0	0	0	0	0	0	0	0	0	642,342	0
273	Construction Work in Progress		1,355	0	0	0	0	0	0	0	0	0	0	1,355	0
274	Plant Held for Future Use		65	0	0	0	0	0	0	0	0	0	0	65	0
275	Working Capital		12,118	0	0	0	0	0	0	0	0	0	0	12,118	0
276	Total Rate Base		655,879	0	0	0	0	0	0	0	0	0	0	655,879	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		118,477											118,477	
285	Retail Revenue		118,477	-	-	-	-	-	-	-	-	-	-	118,477	-
286	Wholesale 100%														
287	Total Class Revenue		118,477	0	0	0	0	0	0	0	0	0	0	118,477	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		113,358	-	-	-	-	-	-	-	-	-	-	113,358	-
292	Less Lighting Facilities		(113,358)											(113,358)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		10,829	-	-	-	-	-	-	-	-	-	-	10,829	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		10,829	0	0	0	0	0	0	0	0	0	0	10,829	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		4,085	-	-	-	-	-	-	-	-	-	-	4,085	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		745	-	-	-	-	-	-	-	-	-	-	745	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,830	0	0	0	0	0	0	0	0	0	0	4,830	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		15,659	0	0	0	0	0	0	0	0	0	0	15,659	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		100											100	
390	Total Adjusted O&M		15,759	-	-	-	-	-	-	-	-	-	-	15,759	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		42,715	-	-	-	-	-	-	-	-	-	-	42,715	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		42,715	0	0	0	0	0	0	0	0	0	0	42,715	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,270	-	-	-	-	-	-	-	-	-	-	1,270	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,270	0	0	0	0	0	0	0	0	0	0	1,270	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		618	-	-	-	-	-	-	-	-	-	-	618	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		618	0	0	0	0	0	0	0	0	0	0	618	0
459															
460	Total Depreciation Expense		44,604	0	0	0	0	0	0	0	0	0	0	44,604	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		316	-	-	-	-	-	-	-	-	-	-	316	-
466	Net Total Plant		6,370	-	-	-	-	-	-	-	-	-	-	6,370	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,686	0	0	0	0	0	0	0	0	0	0	6,686	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	118,492	0	0	0	0	0	0	0	0	0	0	118,492	0
476	Total Oper. Exp. Before Tax	Line 20	67,018	0	0	0	0	0	0	0	0	0	0	67,018	0
477	Net Oper. Income (NOI) before Tax		51,475	0	0	0	0	0	0	0	0	0	0	51,475	0
478	Interest Expense	Line 8 x WACC	12,352	-	-	-	-	-	-	-	-	-	-	12,352	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	39,123	-	-	-	-	-	-	-	-	-	-	39,123	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	39,123	0	0	0	0	0	0	0	0	0	0	39,123	0
483	Fed & St Permanent Differences	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
484	State Temporary Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
485	State Taxable Income	Ln 482:484	16,320	0	0	0	0	0	0	0	0	0	0	16,320	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	898	-	-	-	-	-	-	-	-	-	-	898	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	2,189	-	-	-	-	-	-	-	-	-	-	2,189	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	39,123	-	-	-	-	-	-	-	-	-	-	39,123	-
494	Fed & St Permanent Differences	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
495	Fed Temporary Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
496	State Income Tax Exp. (Cur.)	Line 487	(898)	-	-	-	-	-	-	-	-	-	-	(898)	-
497	Fed. Taxable Income	Ln 493:496	15,422	-	-	-	-	-	-	-	-	-	-	15,422	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	3,239	-	-	-	-	-	-	-	-	-	-	3,239	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	3,239	-	-	-	-	-	-	-	-	-	-	3,239	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
508	Total Federal Income Tax Exp.	Ln 501:507	2,946	-	-	-	-	-	-	-	-	-	-	2,946	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	4,136	-	-	-	-	-	-	-	-	-	-	4,136	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,950	-	-	-	-	-	-	-	-	-	-	5,950	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
514	Total Amortization of ITC	Line 504	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
515	Total Amortization of PTC	Line 505	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	5,135	-	-	-	-	-	-	-	-	-	-	5,135	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.77%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	46,340	-	-	-	-	-	-	-	-	-	-	46,340	-
524	Interest Expense	Line 8 x WACC	(12,352)	-	-	-	-	-	-	-	-	-	-	(12,352)	-
525	Permanent Diff Fed & State	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
529	Amort of Excess ADIT	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
533	Base for FIT Computation	Ln 523:532	11,164	-	-	-	-	-	-	-	-	-	-	11,164	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	2,968	-	-	-	-	-	-	-	-	-	-	2,968	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(4)	-	-	-	-	-	-	-	-	-	-	(4)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(98)	-	-	-	-	-	-	-	-	-	-	(98)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(4,110)	-	-	-	-	-	-	-	-	-	-	(4,110)	-
539	Amort of Excess ADIT	JSS Sch. 12	(740)	-	-	-	-	-	-	-	-	-	-	(740)	-
540	Total FIT before Adding Deferred	Ln 535:539	(1,984)	-	-	-	-	-	-	-	-	-	-	(1,984)	-
541	Total FIT - Deferred	Line 532	4,930	-	-	-	-	-	-	-	-	-	-	4,930	-
542	Total FIT - Current & Deferred	Ln 540:541	2,946	-	-	-	-	-	-	-	-	-	-	2,946	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	46,340	-	-	-	-	-	-	-	-	-	-	46,340	-
546	Interest Expense	Line 27 x WACC	(12,352)	-	-	-	-	-	-	-	-	-	-	(12,352)	-
547	Permanent Diff Fed & State	JSS Sch. 12	671	-	-	-	-	-	-	-	-	-	-	671	-
548	Temporary State Differences	JSS Sch. 12	(23,474)	-	-	-	-	-	-	-	-	-	-	(23,474)	-
549	State Deferred Tax	Ln 548 x Ln 486	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
550	Net FIT Allowable	Line 542	2,946	-	-	-	-	-	-	-	-	-	-	2,946	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	15,422	-	-	-	-	-	-	-	-	-	-	15,422	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	898	-	-	-	-	-	-	-	-	-	-	898	-
555	Total SIT - Deferred	Line 549	1,291	-	-	-	-	-	-	-	-	-	-	1,291	-
556	Total SIT - Current & Deferred	Ln 554:555	2,189	-	-	-	-	-	-	-	-	-	-	2,189	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	5,135	-	-	-	-	-	-	-	-	-	-	5,135	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,366	-	-	-	-	-	-	-	-	-	-	3,366	-
576	Subtotal Prod, Trans and Dist		3,366	0	0	0	0	0	0	0	0	0	0	3,366	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,366	-	-	-	-	-	-	-	-	-	-	3,366	-
581	Admin & General		1,508	-	-	-	-	-	-	-	-	-	-	1,508	-
582	Total		4,874	-	-	-	-	-	-	-	-	-	-	4,874	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		30,035	-	-	-	-	-	30,035	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		826	-	-	-	-	-	826	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		826	0	0	0	0	0	826	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		8,658	-	-	-	-	-	8,658	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		8,658	0	0	0	0	0	8,658	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		433	-	-	-	-	-	433	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		433	0	0	0	0	0	433	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		9,091	0	0	0	0	0	9,091	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174	[redacted]														
175	**Net Plant in Service**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		30,035	0	0	0	0	0	30,035	0	0	0	0	0	0
187	Distribution Reserve		(8,658)	0	0	0	0	0	(8,658)	0	0	0	0	0	0
188	Distribution Net Plant		21,376	0	0	0	0	0	21,376	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		826	0	0	0	0	0	826	0	0	0	0	0	0
192	General & Intangible Reserve		(433)	0	0	0	0	0	(433)	0	0	0	0	0	0
193	General & Intangible Net Plant		393	0	0	0	0	0	393	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
207	Total Reserve		(9,091)	0	0	0	0	0	(9,091)	0	0	0	0	0	0
208	Total Net Plant in Service		21,769	0	0	0	0	0	21,769	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		8	-	-	-	-	-	8	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(14)	-	-	-	-	-	(14)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(5)	0	0	0	0	0	(5)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(137)	-	-	-	-	-	(137)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		453	-	-	-	-	-	453	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(168)	-	-	-	-	-	(168)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		399	-	-	-	-	-	399	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		547	0	0	0	0	0	547	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		30,860	0	0	0	0	0	30,860	0	0	0	0	0	0
271	Accumulated Depreciation		(9,091)	0	0	0	0	0	(9,091)	0	0	0	0	0	0
272	Net Electric Plant in Service		21,769	0	0	0	0	0	21,769	0	0	0	0	0	0
273	Construction Work in Progress		(5)	0	0	0	0	0	(5)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		547	0	0	0	0	0	547	0	0	0	0	0	0
276	Total Rate Base		22,313	0	0	0	0	0	22,313	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		(6,441)	-	-	-	-	-	(6,441)	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		11,729	-	-	-	-	-	11,729	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		5,288	-	-	-	-	-	5,288	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		5,288	0	0	0	0	0	5,288	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		5,090	-	-	-	-	-	5,090	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		5,090	-	-	-	-	-	5,090	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		100	-	-	-	-	-	100	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		100	0	0	0	0	0	100	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		133	-	-	-	-	-	133	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24	-	-	-	-	-	24	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		158	0	0	0	0	0	158	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		257	0	0	0	0	0	257	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(22)						(22)						
390	Total Adjusted O&M		235	-	-	-	-	-	235	-	-	-	-	-	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,991	-	-	-	-	-	2,991	-	-	-	-	-	-
427	Distribution Plant Total		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,991	0	0	0	0	0	2,991	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		41	-	-	-	-	-	41	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		41	0	0	0	0	0	41	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		21	0	0	0	0	0	21	0	0	0	0	0	0
459															
460	Total Depreciation Expense		3,053	0	0	0	0	0	3,053	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
466	Net Total Plant		216	-	-	-	-	-	216	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		226	0	0	0	0	0	226	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	5,289	0	0	0	0	0	5,289	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	3,513	0	0	0	0	0	3,513	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		1,775	0	0	0	0	0	1,775	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	420	-	-	-	-	-	420	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,355	-	-	-	-	-	1,355	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,355	0	0	0	0	0	1,355	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	611	0	0	0	0	0	611	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	34	-	-	-	-	-	34	-	-	-	-	-	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	42	-	-	-	-	-	42	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	76	-	-	-	-	-	76	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,355	-	-	-	-	-	1,355	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(34)	-	-	-	-	-	(34)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	578	-	-	-	-	-	578	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	121	-	-	-	-	-	121	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	121	-	-	-	-	-	121	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	161	-	-	-	-	-	161	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(9)	-	-	-	-	-	(9)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	123	-	-	-	-	-	123	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	155	-	-	-	-	-	155	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	194	-	-	-	-	-	194	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	199	-	-	-	-	-	199	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.75%	0.00%	0.00%	0.00%	0.00%	0.00%	25.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,577	-	-	-	-	-	1,577	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(420)	-	-	-	-	-	(420)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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DOCKET NO: 20240025-EI
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EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	161	-	-	-	-	-	161	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	423	-	-	-	-	-	423	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	112	-	-	-	-	-	112	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(3)	-	-	-	-	-	(3)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(123)	-	-	-	-	-	(123)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(24)	-	-	-	-	-	(24)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	(38)	-	-	-	-	-	(38)	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	161	-	-	-	-	-	161	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	123	-	-	-	-	-	123	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,577	-	-	-	-	-	1,577	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(420)	-	-	-	-	-	(420)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	22	-	-	-	-	-	22	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(766)	-	-	-	-	-	(766)	-	-	-	-	-	-
549	State Deferred Tax	Ln 548 x Ln 486	42	-	-	-	-	-	42	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	123	-	-	-	-	-	123	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	578	-	-	-	-	-	578	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	34	-	-	-	-	-	34	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	42	-	-	-	-	-	42	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	76	-	-	-	-	-	76	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	199	-	-	-	-	-	199	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		110	-	-	-	-	-	110	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		110	0	0	0	0	0	110	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		110	-	-	-	-	-	110	-	-	-	-	-	-
581	Admin & General		49	-	-	-	-	-	49	-	-	-	-	-	-
582	Total		159	-	-	-	-	-	159	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	**Retail Separation Factors**	1.00000	0.95240	0.97792	1.00000	1.00000	0.94434	0.96402	1.00000	1.00000	0.99714	0.69924	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.60673	0.60673	0.60673	0.60673	0.53261	0.53261	0.53261	0.53261	0.53261	0.53261	0.63142	0.63142	0.64470	0.87406	0.78056	0.87432	0.87432
5	- Gen Service Non Demand	0.05384	0.05384	0.05384	0.05384	0.05499	0.05499	0.05499	0.05499	0.05499	0.05499	0.05347	0.05347	0.05822	0.06359	0.06480	0.06354	0.06354
6	- Gen Service 100% L.F.	0.00377	0.00377	0.00377	0.00377	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00330	0.00330	0.00267	0.00716	0.00131	0.00717	0.00717
7	- Gen Service Demand	0.28392	0.28392	0.28392	0.28392	0.32997	0.32997	0.32997	0.32997	0.32997	0.32997	0.26856	0.26856	0.25774	0.02363	0.14451	0.02345	0.02345
8	- Gen Service Curtailable	0.00340	0.00340	0.00340	0.00340	0.00510	0.00510	0.00510	0.00510	0.00510	0.00510	0.00284	0.00284	0.00415	0.00000	-	0.00000	0.00000
9	- Gen Service Interruptible	0.04599	0.04599	0.04599	0.04599	0.06377	0.06377	0.06377	0.06377	0.06377	0.06377	0.04005	0.04005	0.02359	0.00007	0.00441	0.00003	0.00003
10	- Lighting Energy	0.00235	0.00235	0.00235	0.00235	0.00836	0.00836	0.00836	0.00836	0.00836	0.00836	0.00036	0.00036	0.00893	0.03148	0.00440	0.03149	0.03149
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	- EV Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity	1.00000	1.00000	1.00000	1.00000													
17	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000	1.00000							
18	- Transmission Capacity											1.00000	1.00000					
19	- Distribution Primary													1.00000				
20	- Distribution Primary (MDS)														1.00000			
21	- Distribution Secondary															1.00000		
22	- Distribution Secondary (MDS)																1.00000	
23	- Distribution Services																	1.00000
24	- Metering																	
25	- Interruptible Equipment																	
26	- Lighting Facilities																	
27	- Customer Billing/Info.																	
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29																		
30	**Residential**																	
31	- Production Capacity	0.60673	0.60673	0.60673	0.60673	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Production Energy	-	-	-	-	0.53261	0.53261	0.53261	0.53261	0.53261	0.53261	-	-	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.63142	0.63142	-	-	-	-	-
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.64470	-	-	-	-
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87406	-	-	-
36	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.78056	-	-
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87432	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87432
39	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		0.60673	0.60673	0.60673	0.60673	0.53261	0.53261	0.53261	0.53261	0.53261	0.53261	0.63142	0.63142	0.64470	0.87406	0.78056	0.87432	0.87432
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	0.05384	0.05384	0.05384	0.05384	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Production Energy	-	-	-	-	0.05499	0.05499	0.05499	0.05499	0.05499	0.05499	-	-	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.05347	0.05347	-	-	-	-	-
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.05822	-	-	-	-
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06359	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06480	-	-
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06354	-
53	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06354
54	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58		0.05384	0.05384	0.05384	0.05384	0.05499	0.05499	0.05499	0.05499	0.05499	0.05499	0.05347	0.05347	0.05822	0.06359	0.06480	0.06354	0.06354
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	0.00377	0.00377	0.00377	0.00377	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Production Energy	-	-	-	-	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	-	-	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00330	0.00330	-	-	-	-	-
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00267	-	-	-	-
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00716	-	-	-
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00131	-	-
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00717	-
68	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00717

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

Line No.	ALLOCATORS Jurisdiction / Class / Function	(19) Distribution Metering	(20) Distribution IS Equipment	(21) Lighting Facilities	(22) Retail 100%, Class = # Bills	(23) Retail 100%, Resid, Cust	(24) Retail 100%, Resid, Dem	(25) Retail 100%, Class = Metering	(26) Clean Energy Connect	(27) EV Solution	(28) Retail Sales of Electric	(29) Present Revenue	(30) Derived Labor	(31) Derived Gross Prod Plant	(32) Derived Gross Trans Plant	(33) Derived Gross Prod & Trans Plant	(34) Derived Gross Dist Plant	(35) Derived Gross Trans & Dist Plant
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.97330	0.99617	0.70871	0.88853	1.00000	0.88411
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.80737	-	-	0.87405	1.00000	1.00000	0.80737	0.60673		0.66404	0.66404	0.65209	0.60673	0.63053	0.61384	0.64425	0.63988
5	- Gen Service Non Demand	0.08199	-	-	0.06359			0.08199	0.05384		0.07019	0.07019	0.05687	0.05384	0.05348	0.05373	0.05619	0.05532
6	- Gen Service 100% L.F.	0.00697	-	-	0.00716			0.00697	0.00377		0.00321	0.00321	0.00469	0.00377	0.00332	0.00363	0.00265	0.00286
7	- Gen Service Demand	0.06884	-	-	0.02363			0.06884	0.28392		0.22929	0.22929	0.21721	0.28392	0.26912	0.27950	0.18166	0.20955
8	- Gen Service Curtailable	0.00024	-	-	0.00000			0.00024	0.00340		0.00287	0.00287	0.00291	0.00340	0.00286	0.00324	0.00230	0.00248
9	- Gen Service Interruptible	0.00187	1.00000	-	0.00007			0.00187	0.04599		0.02632	0.02632	0.03414	0.04599	0.04027	0.04428	0.01488	0.02297
10	- Lighting Energy	0.03270	-	-	0.03148			0.03270	0.00235		0.00408	0.00408	0.01224	0.00235	0.00043	0.00178	0.00987	0.00686
11	- Lighting Facilities	-	-	1.00000	-			-	-		-	-	0.01922	-	-	-	0.08542	0.05818
12	- EV Solution	-	-	-	-			-	-	1.00000	-	-	0.00063	-	-	-	0.00279	0.00190
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity								1.00000		0.38161	0.38161	0.18702	1.00000	0.03602	0.71207	-	0.01149
17	- Production Energy										0.07351	0.07351	0.31426	-	-	-	-	-
18	- Transmission Capacity										0.15003	0.15003	0.05326	-	0.96398	0.28793	-	0.30742
19	- Distribution Primary										0.19923	0.19923	0.12411	-	-	-	0.55149	0.37562
20	- Distribution Primary (MDS)										-	-	-	-	-	-	-	-
21	- Distribution Secondary						1.00000			1.00000	0.08234	0.08234	0.05416	-	-	-	0.24066	0.16391
22	- Distribution Secondary (MDS)										-	-	-	-	-	-	-	-
23	- Distribution Services										0.02448	0.02448	0.01602	-	-	-	0.07120	0.04849
24	- Metering	1.00000						1.00000			0.02591	0.02591	0.01181	-	-	-	0.05051	0.03440
25	- Interruptible Equipment		1.00000								0.00014	0.00014	0.00016	-	-	-	0.00072	0.00049
26	- Lighting Facilities			1.00000							-	-	0.01922	-	-	-	0.08542	0.05818
27	- Customer Billing/Info.				1.00000	1.00000					0.06274	0.06274	0.21996	-	-	-	-	-
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29																		
30	**Residential**																	
31	- Production Capacity	-	-	-	-	-	-	-	0.60673	-	0.25340	0.23153	0.11347	0.60673	0.02185	0.43204	-	0.00697
32	- Production Energy	-	-	-	-	-	-	-	-	-	0.04881	0.07068	0.16738	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.09963	0.09963	0.03363	-	0.60868	0.18180	-	0.19411
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.13230	0.13230	0.08002	-	-	-	0.35555	0.24216
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	-	-	-	-	-	1.00000	-	-	-	0.05468	0.05468	0.04179	-	-	-	0.18567	0.12646
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	0.01626	0.01626	0.01401	-	-	-	0.06225	0.04240
39	- Metering	0.80737	-	-	-	-	-	0.80737	-	-	0.01720	0.01720	0.00954	-	-	-	0.04078	0.02777
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00009	0.00009	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	0.87405	1.00000	-	-	-	-	0.04166	0.04166	0.19226	-	-	-	-	-
43		0.80737	-	-	0.87405	1.00000	1.00000	0.80737	0.60673	-	0.66404	0.66404	0.65209	0.60673	0.63053	0.61384	0.64425	0.63988
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	-	-	-	-	-	-	-	0.05384	-	0.02679	0.02055	0.01007	0.05384	0.00194	0.03834	-	0.00062
47	- Production Energy	-	-	-	-	-	-	-	-	-	0.00516	0.01140	0.01728	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.01053	0.01053	0.00285	-	0.05154	0.01539	-	0.01644
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.01399	0.01399	0.00723	-	-	-	0.03211	0.02187
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00578	0.00578	0.00347	-	-	-	0.01541	0.01050
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00172	0.00172	0.00102	-	-	-	0.00452	0.00308
54	- Metering	0.08199	-	-	-	-	-	0.08199	-	-	0.00182	0.00182	0.00097	-	-	-	0.00414	0.00282
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	0.06359	-	-	-	-	-	0.00440	0.00440	0.01399	-	-	-	-	-
58		0.08199	-	-	0.06359	-	-	0.08199	0.05384	-	0.07019	0.07019	0.05687	0.05384	0.05348	0.05373	0.05619	0.05532
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	-	-	-	-	-	-	-	0.00377	-	0.00122	0.00144	0.00071	0.00377	0.00014	0.00268	-	0.00004
62	- Production Energy	-	-	-	-	-	-	-	-	-	0.00024	0.00002	0.00163	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00048	0.00048	0.00018	-	0.00318	0.00095	-	0.00101
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00064	0.00064	0.00033	-	-	-	0.00147	0.00100
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00026	0.00026	0.00007	-	-	-	0.00031	0.00021
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00008	0.00008	0.00011	-	-	-	0.00051	0.00035

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
1	**Retail Separation Factors**	0.92885	0.93138	0.91980	1.00000	1.00000	1.00000	1.00000	1.00000	0.91992	0.97284
2											
3	**Class Allocation Factors**										
4	- Residential	0.62568	0.62765	0.62996	0.62996	0.60673	0.78056	0.87432	0.63988	0.63005	0.65917
5	- Gen Service Non Demand	0.05469	0.05483	0.05499	0.05499	0.05384	0.06480	0.06354	0.05532	0.05502	0.05706
6	- Gen Service 100% L.F.	0.00325	0.00334	0.00325	0.00325	0.00377	0.00131	0.00717	0.00286	0.00328	0.00475
7	- Gen Service Demand	0.24140	0.23965	0.23940	0.23940	0.28392	0.14451	0.02345	0.20955	0.24053	0.20727
8	- Gen Service Curtailable	0.00287	0.00287	0.00288	0.00288	0.00340	-	0.00000	0.00248	0.00290	0.00275
9	- Gen Service Interruptible	0.03283	0.03286	0.03192	0.03192	0.04599	0.00441	0.00003	0.02297	0.03233	0.03208
10	- Lighting Energy	0.00493	0.00539	0.00534	0.00534	0.00235	0.00440	0.03149	0.00686	0.00535	0.01302
11	- Lighting Facilities	0.03327	0.03236	0.03120	0.03120	-	-	-	0.05818	0.02955	0.02351
12	- EV Solution	0.00108	0.00106	0.00106	0.00106	-	-	-	0.00190	0.00101	0.00039
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14											
15	**Functional Allocation Factors**										
16	- Production Capacity	0.43475	0.41997	0.35755	0.35755	1.00000	-	-	0.01149	0.36393	0.17314
17	- Production Energy	-	0.01792	0.01479	0.01479	-	-	-	-	0.01895	0.28977
18	- Transmission Capacity	0.17579	0.16881	0.20315	0.20315	-	-	-	0.30742	0.20193	0.05785
19	- Distribution Primary	0.21479	0.20891	0.24287	0.24287	-	-	-	0.37562	0.23822	0.12464
20	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
21	- Distribution Secondary	0.09373	0.09116	0.09647	0.09647	-	1.00000	-	0.16391	0.09297	0.05100
22	- Distribution Secondary (MDS)	-	-	-	-	-	-	1.00000	-	-	-
23	- Distribution Services	0.02773	0.02697	0.02593	0.02593	-	-	-	0.04849	0.02465	0.02261
24	- Metering	0.01967	0.01915	0.01760	0.01760	-	-	-	0.03440	0.01675	0.02016
25	- Interruptible Equipment	0.00028	0.00027	0.00022	0.00022	-	-	-	0.00049	0.00023	0.00010
26	- Lighting Facilities	0.03327	0.03236	0.03120	0.03120	-	-	-	0.05818	0.02955	0.02351
27	- Customer Billing/Info.	-	0.01446	0.01023	0.01023	-	-	-	-	0.01283	0.23723
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29											
30	**Residential**										
31	- Production Capacity	0.26377	0.25481	0.21694	0.21694	0.60673	-	-	0.00697	0.22081	0.10505
32	- Production Energy	-	0.00955	0.00788	0.00788	-	-	-	-	0.01009	0.15434
33	- Transmission Capacity	0.11100	0.10659	0.12827	0.12827	-	-	-	0.19411	0.12750	0.03653
34	- Distribution Primary	0.13847	0.13469	0.15658	0.15658	-	-	-	0.24216	0.15358	0.08035
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	0.07231	0.07034	0.07447	0.07447	-	0.78056	-	0.12646	0.07178	0.03950
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.87432	-	-	-
38	- Distribution Services	0.02424	0.02358	0.02267	0.02267	-	-	-	0.04240	0.02155	0.01977
39	- Metering	0.01588	0.01546	0.01421	0.01421	-	-	-	0.02777	0.01352	0.01628
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	0.01264	0.00894	0.00894	-	-	-	-	0.01121	0.20735
43		0.62568	0.62765	0.62996	0.62996	0.60673	0.78056	0.87432	0.63988	0.63005	0.65917
44											
45	**Gen Service Non Demand**										
46	- Production Capacity	0.02341	0.02261	0.01925	0.01925	0.05384	-	-	0.00062	0.01959	0.00932
47	- Production Energy	-	0.00099	0.00081	0.00081	-	-	-	-	0.00104	0.01593
48	- Transmission Capacity	0.00940	0.00903	0.01086	0.01086	-	-	-	0.01644	0.01080	0.00309
49	- Distribution Primary	0.01250	0.01216	0.01414	0.01414	-	-	-	0.02187	0.01387	0.00726
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	0.00600	0.00584	0.00618	0.00618	-	0.06480	-	0.01050	0.00596	0.00328
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.06354	-	-	-
53	- Distribution Services	0.00176	0.00171	0.00165	0.00165	-	-	-	0.00308	0.00157	0.00144
54	- Metering	0.00161	0.00157	0.00144	0.00144	-	-	-	0.00282	0.00137	0.00165
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	0.00092	0.00065	0.00065	-	-	-	-	0.00082	0.01509
58		0.05469	0.05483	0.05499	0.05499	0.05384	0.06480	0.06354	0.05532	0.05502	0.05706
59											
60	**Gen Service 100% L.F.**										
61	- Production Capacity	0.00164	0.00158	0.00135	0.00135	0.00377	-	-	0.00004	0.00137	0.00065
62	- Production Energy	-	0.00009	0.00008	0.00008	-	-	-	-	0.00010	0.00151
63	- Transmission Capacity	0.00058	0.00056	0.00067	0.00067	-	-	-	0.00101	0.00067	0.00019
64	- Distribution Primary	0.00057	0.00056	0.00065	0.00065	-	-	-	0.00100	0.00064	0.00033
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary	0.00012	0.00012	0.00013	0.00013	-	0.00131	-	0.00021	0.00012	0.00007
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00717	-	-	-
68	- Distribution Services	0.00020	0.00019	0.00019	0.00019	-	-	-	0.00035	0.00018	0.00016

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
69	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		0.00377	0.00377	0.00377	0.00377	0.00520	0.00520	0.00520	0.00520	0.00520	0.00520	0.00330	0.00330	0.00267	0.00716	0.00131	0.00717	0.00717
74																		
75	**Gen Service Demand**																	
76	- Production Capacity	0.28392	0.28392	0.28392	0.28392	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Production Energy	-	-	-	-	0.32997	0.32997	0.32997	0.32997	0.32997	0.32997	-	-	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.26856	0.26856	-	-	-	-	-
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.25774	-	-	-	-
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02363	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.14451	-	-
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02345	-
83	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02345
84	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		0.28392	0.28392	0.28392	0.28392	0.32997	0.32997	0.32997	0.32997	0.32997	0.32997	0.26856	0.26856	0.25774	0.02363	0.14451	0.02345	0.02345
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	0.00340	0.00340	0.00340	0.00340	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Production Energy	-	-	-	-	0.00510	0.00510	0.00510	0.00510	0.00510	0.00510	-	-	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00284	0.00284	-	-	-	-	-
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00415	-	-	-	-
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-
98	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
99	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103		0.00340	0.00340	0.00340	0.00340	0.00510	0.00510	0.00510	0.00510	0.00510	0.00510	0.00284	0.00284	0.00415	0.00000	-	0.00000	0.00000
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	0.04599	0.04599	0.04599	0.04599	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Production Energy	-	-	-	-	0.06377	0.06377	0.06377	0.06377	0.06377	0.06377	-	-	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04005	0.04005	-	-	-	-	-
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.02359	-	-	-	-
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00441	-	-
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003	-
113	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003
114	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118		0.04599	0.04599	0.04599	0.04599	0.06377	0.06377	0.06377	0.06377	0.06377	0.06377	0.04005	0.04005	0.02359	0.00007	0.00441	0.00003	0.00003
119																		
120	**Lighting Energy**																	
121	- Production Capacity	0.00235	0.00235	0.00235	0.00235	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Production Energy	-	-	-	-	0.00836	0.00836	0.00836	0.00836	0.00836	0.00836	-	-	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00036	0.00036	-	-	-	-	-
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00893	-	-	-	-
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03148	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00440	-	-
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03149	-
128	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03149
129	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133		0.00235	0.00235	0.00235	0.00235	0.00836	0.00836	0.00836	0.00836	0.00836	0.00836	0.00036	0.00036	0.00893	0.03148	0.00440	0.03149	0.03149
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
													Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
69	- Metering	0.00697	-	-	-	-	-	0.00697	-	-	0.00008	0.00008	0.00008	-	-	-	0.00035	0.00024
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	0.00716	-	-	-	-	-	0.00020	0.00020	0.00158	-	-	-	-	-
73		0.00697	-	-	0.00716	-	-	0.00697	0.00377	-	0.00321	0.00321	0.00469	0.00377	0.00332	0.00363	0.00265	0.00286
74																		
75	**Gen Service Demand**																	
76	- Production Capacity	-	-	-	-	-	-	-	0.28392	-	0.08750	0.10835	0.05310	0.28392	0.01023	0.20217	-	0.00326
77	- Production Energy	-	-	-	-	-	-	-	-	-	0.01685	(0.00399)	0.10370	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.03440	0.03440	0.01430	-	0.25889	0.07733	-	0.08256
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.04568	0.04568	0.03199	-	-	-	0.14214	0.09681
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.01888	0.01888	0.00774	-	-	-	0.03438	0.02341
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00561	0.00561	0.00038	-	-	-	0.00167	0.00114
84	- Metering	0.06884	-	-	-	-	-	0.06884	-	-	0.00594	0.00594	0.00081	-	-	-	0.00348	0.00237
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00003	0.00003	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	0.02363	-	-	-	-	-	0.01439	0.01439	0.00520	-	-	-	-	-
88		0.06884	-	-	0.02363	-	-	0.06884	0.28392	-	0.22929	0.22929	0.21721	0.28392	0.26912	0.27950	0.18166	0.20955
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	-	-	-	-	-	-	-	0.00340	-	0.00110	0.00130	0.00064	0.00340	0.00012	0.00242	-	0.00004
92	- Production Energy	-	-	-	-	-	-	-	-	-	0.00021	0.00001	0.00160	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00043	0.00043	0.00015	-	0.00274	0.00082	-	0.00087
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00057	0.00057	0.00051	-	-	-	0.00229	0.00156
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00024	0.00024	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00007	0.00007	0.00000	-	-	-	0.00000	0.00000
99	- Metering	0.00024	-	-	-	-	-	0.00024	-	-	0.00007	0.00007	0.00000	-	-	-	0.00001	0.00001
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	0.00000	-	-	-	-	-	0.00018	0.00018	0.00000	-	-	-	-	-
103		0.00024	-	-	0.00000	-	-	0.00024	0.00340	-	0.00287	0.00287	0.00291	0.00340	0.00286	0.00324	0.00230	0.00248
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	-	-	-	-	-	-	-	0.04599	-	0.01004	0.01755	0.00860	0.04599	0.00166	0.03275	-	0.00053
107	- Production Energy	-	-	-	-	-	-	-	-	-	0.00193	(0.00557)	0.02004	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00395	0.00395	0.00213	-	0.03861	0.01153	-	0.01231
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00524	0.00524	0.00293	-	-	-	0.01301	0.00886
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00217	0.00217	0.00024	-	-	-	0.00105	0.00071
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00064	0.00064	0.00000	-	-	-	0.00000	0.00000
114	- Metering	0.00187	-	-	-	-	-	0.00187	-	-	0.00068	0.00068	0.00002	-	-	-	0.00009	0.00006
115	- Interruptible Equipment	-	1.00000	-	-	-	-	-	-	-	0.00000	0.00000	0.00016	-	-	-	0.00072	0.00049
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	0.00007	-	-	-	-	-	0.00165	0.00165	0.00002	-	-	-	-	-
118		0.00187	1.00000	-	0.00007	-	-	0.00187	0.04599	-	0.02632	0.02632	0.03414	0.04599	0.04027	0.04428	0.01488	0.02297
119																		
120	**Lighting Energy**																	
121	- Production Capacity	-	-	-	-	-	-	-	0.00235	-	0.00156	0.00090	0.00044	0.00235	0.00008	0.00167	-	0.00003
122	- Production Energy	-	-	-	-	-	-	-	-	-	0.00030	0.00096	0.00263	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00061	0.00061	0.00002	-	0.00034	0.00010	-	0.00011
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00081	0.00081	0.00111	-	-	-	0.00493	0.00336
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00034	0.00034	0.00024	-	-	-	0.00105	0.00071
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00010	0.00010	0.00050	-	-	-	0.00224	0.00153
129	- Metering	0.03270	-	-	-	-	-	0.03270	-	-	0.00011	0.00011	0.00039	-	-	-	0.00165	0.00112
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	0.03148	-	-	-	-	-	0.00026	0.00026	0.00692	-	-	-	-	-
133		0.03270	-	-	0.03148	-	-	0.03270	0.00235	-	0.00408	0.00408	0.01224	0.00235	0.00043	0.00178	0.00987	0.00686
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
69	- Metering	0.00014	0.00013	0.00012	0.00012	-	-	-	0.00024	0.00012	0.00014
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	0.00010	0.00007	0.00007	-	-	-	-	0.00009	0.00170
73		0.00325	0.00334	0.00325	0.00325	0.00377	0.00131	0.00717	0.00286	0.00328	0.00475
74											
75	**Gen Service Demand**										
76	- Production Capacity	0.12343	0.11924	0.10152	0.10152	0.28392	-	-	0.00326	0.10333	0.04916
77	- Production Energy	-	0.00591	0.00488	0.00488	-	-	-	-	0.00625	0.09562
78	- Transmission Capacity	0.04721	0.04534	0.05456	0.05456	-	-	-	0.08256	0.05423	0.01554
79	- Distribution Primary	0.05536	0.05385	0.06260	0.06260	-	-	-	0.09681	0.06140	0.03212
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	0.01339	0.01302	0.01379	0.01379	-	0.14451	-	0.02341	0.01329	0.00731
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.02345	-	-	-
83	- Distribution Services	0.00065	0.00063	0.00061	0.00061	-	-	-	0.00114	0.00058	0.00053
84	- Metering	0.00135	0.00132	0.00121	0.00121	-	-	-	0.00237	0.00115	0.00139
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	0.00034	0.00024	0.00024	-	-	-	-	0.00030	0.00561
88		0.24140	0.23965	0.23940	0.23940	0.28392	0.14451	0.02345	0.20955	0.24053	0.20727
89											
90	**Gen Service Curtailable**										
91	- Production Capacity	0.00148	0.00143	0.00122	0.00122	0.00340	-	-	0.00004	0.00124	0.00059
92	- Production Energy	-	0.00009	0.00008	0.00008	-	-	-	-	0.00010	0.00148
93	- Transmission Capacity	0.00050	0.00048	0.00058	0.00058	-	-	-	0.00087	0.00057	0.00016
94	- Distribution Primary	0.00089	0.00087	0.00101	0.00101	-	-	-	0.00156	0.00099	0.00052
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00000	-	-	-
98	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
99	- Metering	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00000
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
103		0.00287	0.00287	0.00288	0.00288	0.00340	-	0.00000	0.00248	0.00290	0.00275
104											
105	**Gen Service Interruptible**										
106	- Production Capacity	0.01999	0.01931	0.01644	0.01644	0.04599	-	-	0.00053	0.01674	0.00796
107	- Production Energy	-	0.00114	0.00094	0.00094	-	-	-	-	0.00121	0.01848
108	- Transmission Capacity	0.00704	0.00676	0.00814	0.00814	-	-	-	0.01231	0.00809	0.00232
109	- Distribution Primary	0.00507	0.00493	0.00573	0.00573	-	-	-	0.00886	0.00562	0.00294
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	0.00041	0.00040	0.00042	0.00042	-	0.00441	-	0.00071	0.00041	0.00022
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00003	-	-	-
113	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
114	- Metering	0.00004	0.00004	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
115	- Interruptible Equipment	0.00028	0.00027	0.00022	0.00022	-	-	-	0.00049	0.00023	0.00010
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
118		0.03283	0.03286	0.03192	0.03192	0.04599	0.00441	0.00003	0.02297	0.03233	0.03208
119											
120	**Lighting Energy**										
121	- Production Capacity	0.00102	0.00099	0.00084	0.00084	0.00235	-	-	0.00003	0.00086	0.00041
122	- Production Energy	-	0.00015	0.00012	0.00012	-	-	-	-	0.00016	0.00242
123	- Transmission Capacity	0.00006	0.00006	0.00007	0.00007	-	-	-	0.00011	0.00007	0.00002
124	- Distribution Primary	0.00192	0.00187	0.00217	0.00217	-	-	-	0.00336	0.00213	0.00111
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	0.00041	0.00040	0.00042	0.00042	-	0.00440	-	0.00071	0.00040	0.00022
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.03149	-	-	-
128	- Distribution Services	0.00087	0.00085	0.00082	0.00082	-	-	-	0.00153	0.00078	0.00071
129	- Metering	0.00064	0.00063	0.00058	0.00058	-	-	-	0.00112	0.00055	0.00066
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	0.00046	0.00032	0.00032	-	-	-	-	0.00040	0.00747
133		0.00493	0.00539	0.00534	0.00534	0.00235	0.00440	0.03149	0.00686	0.00535	0.01302
134											
135	**Lighting Facilities**										
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149																		
150	**EV Solution**																	
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
													Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	1.00000	-	-	-	-	-	-	-	-	0.01922	-	-	-	0.08542	0.05818
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	1.00000	-	-	-	-	-	-	-	-	0.01922	-	-	-	0.08542	0.05818
149																		
150	**EV Solution**																	
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	-	-	-	-	-	-	-	-	1.00000	-	-	0.00063	-	-	-	0.00279	0.00190
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163		-	-	-	-	-	-	-	-	1.00000	-	-	0.00063	-	-	-	0.00279	0.00190

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
137	- Production Energy	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	0.03327	0.03236	0.03120	0.03120	-	-	-	0.05818	0.02955	0.02351
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-
148		0.03327	0.03236	0.03120	0.03120	-	-	-	0.05818	0.02955	0.02351
149											
150	**EV Solution**										
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	0.00108	0.00106	0.00106	0.00106	-	-	-	0.00190	0.00101	0.00039
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-
163		0.00108	0.00106	0.00106	0.00106	-	-	-	0.00190	0.00101	0.00039