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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 1/13 AD Cost of Service Study for Test Year 2026.

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

(Document 36 of 40)

Respectfully,

*/s/ Dianne M. Triplett*

Dianne M. Triplett

DMT/mw

Attachment

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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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 4 | Net Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 5 | Construction Work in Progress | Line 229 | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 6 | Plant Held for Future Use | Line 239 | 129,703 | - | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 7 | Working Capital | Line 265 | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 8 | Total Rate Base | | 26,653,105 | (3,369,879) | 23,283,226 | 1,854,232 | 21,428,994 | 13,527,900 | 1,195,639 | 68,708 | 5,150,143 | 60,167 | 673,115 | 103,897 | 627,088 | 22,336 |
| 9 | | | | | | | | | | | | | | | | |
| 10 | **EV Solution by Function - Present Revenue** | | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 5,559,822 | (2,585,020) | 2,974,802 | 20,148 | 2,954,653 | 1,895,975 | 198,298 | 9,170 | 657,288 | 8,244 | 77,029 | 11,300 | 88,800 | 8,550 |
| 12 | Revenue Credits | Line 307 | 268,355 | - | 268,355 | 216,254 | 52,102 | 42,020 | 3,237 | 290 | 4,919 | 33 | 486 | 1,101 | 16 | 1 |
| 13 | Total Revenue | | 5,828,178 | (2,585,020) | 3,243,157 | 236,402 | 3,006,755 | 1,937,995 | 201,535 | 9,459 | 662,207 | 8,277 | 77,515 | 12,401 | 88,816 | 8,550 |
| 14 | | | | | | | | | | | | | | | | |
| 15 | **Operating Expense** | | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,704,888 | (2,063,098) | 641,790 | 17,450 | 624,340 | 409,620 | 36,022 | 2,968 | 130,989 | 1,727 | 20,163 | 7,998 | 14,633 | 221 |
| 17 | Depreciation | Line 460 | 1,181,428 | 10,543 | 1,191,971 | 55,676 | 1,136,295 | 713,823 | 63,091 | 3,899 | 265,117 | 3,033 | 35,841 | 6,246 | 42,467 | 2,778 |
| 18 | Tax Other Than Income Tax | Line 470 | 518,110 | (291,281) | 226,829 | 17,187 | 209,642 | 132,615 | 11,720 | 691 | 49,830 | 587 | 6,555 | 1,133 | 6,290 | 222 |
| 19 | Gain/Loss on Disposition | Line 471 | | (1,137) | (1,137) | - | (1,137) | (717) | (63) | (4) | (272) | (3) | (35) | (6) | (35) | (1) |
| 20 | Operating Expense before Tax | | 4,404,426 | (2,344,973) | 2,059,453 | 90,313 | 1,969,140 | 1,255,341 | 110,770 | 7,554 | 445,663 | 5,344 | 62,523 | 15,371 | 63,355 | 3,220 |
| 21 | Income Tax Expense | Line 517 | 120,633 | (45,891) | 74,742 | 27,815 | 46,927 | 37,072 | 11,013 | (229) | 3,239 | 150 | (3,169) | (1,790) | (510) | 1,151 |
| 22 | Total Operating Expense | | 4,525,059 | (2,390,864) | 2,134,195 | 118,127 | 2,016,068 | 1,292,413 | 121,783 | 7,325 | 448,902 | 5,494 | 59,354 | 13,581 | 62,844 | 4,371 |
| 23 | | | | | | | | | | | | | | | | |
| 24 | **Return** | | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,303,119 | (194,156) | 1,108,962 | 118,275 | 990,687 | 645,582 | 79,752 | 2,135 | 213,305 | 2,783 | 18,161 | (1,180) | 25,971 | 4,179 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (514,528) | - | (514,528) | (0) | (514,528) | (304,645) | (4,232) | (2,692) | (148,452) | (1,444) | (29,120) | (8,478) | (18,077) | 2,610 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (691,346) | - | (691,346) | (0) | (691,346) | (409,336) | (5,686) | (3,617) | (199,467) | (1,940) | (39,127) | (11,392) | (24,289) | 3,507 |
| 30 | | | | | | | | | | | | | | | | |
| 31 | **Total Class Cost of Service** | Ln 26+22-12 | 6,074,351 | (2,585,020) | 3,489,330 | 20,148 | 3,469,182 | 2,200,620 | 202,530 | 11,862 | 805,740 | 9,687 | 106,149 | 19,778 | 106,877 | 5,940 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | | | | | 4.62% | 4.77% | 6.67% | 3.11% | 4.14% | 4.62% | 2.70% | -1.14% | 4.14% | 18.71% |
| 34 | Rate of Return Requested | JSS Sch. 14 | | | | | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | | |
| 36 | Revenues @ Present Rates | Ln 11 | | | | | 2,954,653 | 1,895,975 | 198,298 | 9,170 | 657,288 | 8,244 | 77,029 | 11,300 | 88,800 | 8,550 |
| 37 | Increase/(Decrease) Justified | Ln 29 | | | | | 691,346 | 409,336 | 5,686 | 3,617 | 199,467 | 1,940 | 39,127 | 11,392 | 24,289 | (3,507) |
| 38 | Percent Increase/(Decrease) | Ln 37 / Ln 36 | | | | | 23.40% | 21.59% | 2.87% | 39.44% | 30.35% | 23.53% | 50.79% | 100.82% | 27.35% | -41.02% |
| 39 | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,024,784 | (3,104) | 7,021,680 | 14 | 7,021,666 | 4,336,370 | 382,470 | 24,576 | 1,949,917 | 21,627 | 299,895 | 6,811 | - | - |
| 44 | Production Intermediate Demand | | 634,451 | 0 | 634,451 | 30,201 | 604,250 | 373,166 | 32,913 | 2,115 | 167,800 | 1,861 | 25,808 | 586 | - | - |
| 45 | Production Peaking Demand | | 656,599 | 0 | 656,599 | 15,462 | 641,137 | 395,947 | 34,923 | 2,244 | 178,044 | 1,975 | 27,383 | 622 | - | - |
| 46 | Production Solar Demand | | 3,001,418 | 0 | 3,001,418 | 6 | 3,001,413 | 1,853,582 | 163,487 | 10,505 | 833,492 | 9,244 | 128,190 | 2,911 | - | - |
| 47 | Retail 100%, Removed | | 39,970 | (39,970) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,357,223 | (43,075) | 11,314,148 | 45,683 | 11,268,465 | 6,959,066 | 613,793 | 39,440 | 3,129,253 | 34,707 | 481,276 | 10,930 | 0 | 0 |
| 49 | Production Plant Allocators | | | | | | 0.99596 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | | 84,165 | 0 | 84,165 | 51,978 | 4,584 | 295 | 23,373 | 259 | 3,595 | 82 | - | - |
| 53 | Production Intermediate Demand | | 5,199 | | 5,199 | 247 | 4,952 | 3,058 | 270 | 17 | 1,375 | 15 | 211 | 5 | - | - |
| 54 | Production Peaking Demand | | 44,954 | | 44,954 | 1,059 | 43,896 | 27,109 | 2,391 | 154 | 12,190 | 135 | 1,875 | 43 | - | - |
| 55 | Production Solar Demand | | 48,750 | | 48,750 | 0 | 48,750 | 30,106 | 2,655 | 171 | 13,538 | 150 | 2,082 | 47 | - | - |
| 56 | Transmission | | 7,329,447 | (736,075) | 6,593,372 | 1,966,491 | 4,626,881 | 2,892,796 | 251,512 | 15,490 | 1,262,974 | 13,437 | 189,054 | 1,617 | - | - |
| 57 | Transmission - Radials | | 45,419 | 0 | 45,419 | - | 45,419 | 28,397 | 2,469 | 152 | 12,398 | 132 | 1,856 | 16 | - | - |
| 58 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 59 | Transmission Plant Total | | 7,557,935 | (736,075) | 6,821,860 | 1,967,797 | 4,854,063 | 3,033,444 | 263,882 | 16,278 | 1,325,847 | 14,129 | 198,673 | 1,810 | 0 | 0 |
| 60 | Transmission Plant Allocators | | | | | | 0.71155 | 0.62493 | 0.05436 | 0.00335 | 0.27314 | 0.00291 | 0.04093 | 0.00037 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | | |
| 62 | Total Prod and Trans Plant | | 18,915,158 | (779,150) | 18,136,008 | 2,013,480 | 16,122,528 | 9,992,510 | 877,675 | 55,718 | 4,455,100 | 48,836 | 679,949 | 12,740 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | | | | | 0.88898 | 0.61979 | 0.05444 | 0.00346 | 0.27633 | 0.00303 | 0.04217 | 0.00079 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 6,437,879 | (792,377) | 5,645,502 | - | 5,645,502 | 3,604,437 | 334,078 | 15,289 | 1,480,727 | 23,946 | 135,940 | 51,085 | - | - |
| 67 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,230,751 | (774,370) | 2,456,382 | - | 2,456,382 | 1,906,335 | 162,468 | 3,288 | 362,213 | - | 11,092 | 10,986 | - | - |
| 69 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 734,657 | (596) | 734,062 | - | 734,062 | 641,428 | 46,851 | 5,295 | 17,292 | 0 | 24 | 23,171 | - | - |
| 71 | Distribution Metering | | 496,976 | (54) | 496,923 | - | 496,923 | 400,822 | 40,912 | 3,487 | 34,354 | 122 | 942 | 16,282 | - | - |
| 72 | Lighting Facilities | | 914,296 | (44,906) | 869,389 | - | 869,389 | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | 27,196 | 0 | 27,196 | - | 27,196 | - | - | - | - | - | - | - | - | 27,196 |
| 74 | Distribution IS Equipment | | 7,793 | 0 | 7,793 | - | 7,793 | - | - | - | - | - | 7,793 | - | - | - |
| 75 | Distribution Plant Total | | 11,849,548 | (1,612,302) | 10,237,246 | 0 | 10,237,246 | 6,553,022 | 584,310 | 27,359 | 1,894,586 | 24,069 | 155,791 | 101,524 | 869,389 | 27,196 |
| 76 | Distribution Plant Allocators | | | | | | 1.00000 | 0.64012 | 0.05708 | 0.00267 | 0.18507 | 0.00235 | 0.01522 | 0.00992 | 0.08492 | 0.00266 |
| 77 | | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 19,407,484 | (2,348,377) | 17,059,106 | 1,967,797 | 15,091,309 | 9,586,466 | 848,192 | 43,637 | 3,220,433 | 38,198 | 354,464 | 103,334 | 869,389 | 27,196 |
| 79 | Total Trans and Dist Plant Allocators | | | | | | 0.88465 | 0.63523 | 0.05620 | 0.00289 | 0.21340 | 0.00253 | 0.02349 | 0.00685 | 0.05761 | 0.00180 |
| 80 | | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 30,764,706 | (2,391,452) | 28,373,255 | 2,013,480 | 26,359,774 | 16,545,532 | 1,461,985 | 83,077 | 6,349,686 | 72,904 | 835,741 | 114,264 | 869,389 | 27,196 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.92904 | 0.62768 | 0.05546 | 0.00315 | 0.24089 | 0.00277 | 0.03171 | 0.00433 | 0.03298 | 0.00103 |
| 83 | | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 85 | Labor | | 1,325,203 | (3,323) | 1,321,880 | 35,143 | 1,286,737 | 837,215 | 74,030 | 6,025 | 281,139 | 3,721 | 43,758 | 15,490 | 24,590 | 769 |
| 86 | Retail 100%, Class = # Bills | | 128,567 | | 128,567 | - | 128,567 | 112,309 | 8,213 | 927 | 3,052 | 0 | 9 | 4,057 | - | - |
| 87 | Retail 100%, Removed | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,453,771 | (3,323) | 1,450,448 | 35,143 | 1,415,304 | 949,524 | 82,242 | 6,952 | 284,192 | 3,722 | 43,767 | 19,547 | 24,590 | 769 |
| 89 | General & Intangible Plant Allocators | | | | | | 0.97577 | 0.67090 | 0.05811 | 0.00491 | 0.20080 | 0.00263 | 0.03092 | 0.01381 | 0.01737 | 0.00054 |
| 90 | | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 95 | | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | | |
| 97 | Labor | | 658,255 | (658,255) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | 0 | (2,005) | - | (2,005) | (1,751) | (128) | (14) | (48) | (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) | (1,751) | (128) | (14) | (48) | (0) | (0) | (63) | 0 | 0 |
| 104 | | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 106 | Total Gross Electric Plant Allocators | | | | | | 0.93138 | 0.62987 | 0.05560 | 0.00324 | 0.23886 | 0.00276 | 0.03167 | 0.00482 | 0.03219 | 0.00101 |
| 107 | | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,092,571 | (9,044) | 3,083,527 | 6 | 3,083,521 | 1,904,290 | 167,959 | 10,792 | 856,294 | 9,497 | 131,697 | 2,991 | - | - |
| 112 | Production Intermediate Demand | | 425,031 | 17,099 | 442,130 | 21,046 | 421,083 | 260,048 | 22,936 | 1,474 | 116,935 | 1,297 | 17,984 | 408 | - | - |
| 113 | Production Peaking Demand | | 451,675 | 23,382 | 475,057 | 11,187 | 463,870 | 286,472 | 25,267 | 1,624 | 128,817 | 1,429 | 19,812 | 450 | - | - |
| 114 | Production Solar Demand | | 347,212 | 6,646 | 353,858 | 1 | 353,857 | 218,532 | 19,275 | 1,239 | 98,266 | 1,090 | 15,113 | 343 | - | - |
| 115 | Retail 100%, Removed | | 9,504 | (9,504) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,325,992 | 28,579 | 4,354,571 | 32,240 | 4,322,331 | 2,669,342 | 235,437 | 15,128 | 1,200,311 | 13,313 | 184,607 | 4,193 | 0 | 0 |
| 117 | Production Plant Allocators | | | | | | 0.99260 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 8,903 | 785 | 50 | 4,003 | 44 | 616 | 14 | - | - |
| 121 | Production Intermediate Demand | | 2,181 | | 2,181 | 104 | 2,077 | 1,283 | 113 | 7 | 577 | 6 | 89 | 2 | - | - |
| 122 | Production Peaking Demand | | 2,670 | | 2,670 | 63 | 2,607 | 1,610 | 142 | 9 | 724 | 8 | 111 | 3 | - | - |
| 123 | Production Solar Demand | | 1,968 | | 1,968 | 0 | 1,968 | 1,215 | 107 | 7 | 546 | 6 | 84 | 2 | - | - |
| 124 | Transmission | | 945,982 | (17,394) | 928,588 | 276,954 | 651,634 | 407,412 | 35,422 | 2,182 | 177,873 | 1,892 | 26,626 | 228 | - | - |
| 125 | Transmission - Radials | | 5,451 | | 5,451 | - | 5,451 | 3,408 | 296 | 18 | 1,488 | 16 | 223 | 2 | - | - |
| 126 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 972,668 | (17,394) | 955,274 | 277,121 | 678,153 | 423,831 | 36,866 | 2,274 | 185,212 | 1,973 | 27,748 | 250 | 0 | 0 |
| 128 | Transmission Plant Allocators | | | | | | 0.70990 | 0.62498 | 0.05436 | 0.00335 | 0.27311 | 0.00291 | 0.04092 | 0.00037 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,298,660 | 11,185 | 5,309,845 | 309,361 | 5,000,484 | 3,093,173 | 272,303 | 17,402 | 1,385,523 | 15,286 | 212,355 | 4,443 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | | | | | 0.94174 | 0.61857 | 0.05446 | 0.00348 | 0.27708 | 0.00306 | 0.04247 | 0.00089 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 961,557 | (8,821) | 952,735 | - | 952,735 | 608,285 | 56,379 | 2,580 | 249,888 | 4,041 | 22,941 | 8,621 | - | - |
| 135 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 635,816 | (25,671) | 610,145 | - | 610,145 | 473,518 | 40,356 | 817 | 89,971 | - | 2,755 | 2,729 | - | - |
| 137 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 225,091 | 5,999 | 231,091 | - | 231,091 | 201,929 | 14,749 | 1,667 | 5,444 | 0 | 8 | 7,294 | - | - |
| 139 | Distribution Metering | | 161,655 | 1,994 | 163,648 | - | 163,648 | 132,000 | 13,473 | 1,148 | 11,314 | 40 | 310 | 5,362 | - | - |
| 140 | EV Solution | | 5,811 | 0 | 5,811 | - | 5,811 | - | - | - | - | - | - | - | - | 5,811 |
| 141 | Lighting Facilities | | 265,340 | 2,395 | 267,734 | - | 267,734 | - | - | - | - | - | - | - | 267,734 | - |
| 142 | Distribution IS Equipment | | 3,354 | 0 | 3,354 | - | 3,354 | - | - | - | - | - | 3,354 | - | - | - |
| 143 | Distribution Plant Total | | 2,258,623 | (24,104) | 2,234,519 | 0 | 2,234,519 | 1,415,732 | 124,957 | 6,212 | 356,616 | 4,081 | 29,368 | 24,007 | 267,734 | 5,811 |
| 144 | Distribution Plant Allocators | | | | | | 1.00000 | 0.63357 | 0.05592 | 0.00278 | 0.15959 | 0.00183 | 0.01314 | 0.01074 | 0.11982 | 0.00260 |
| 145 | | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,231,291 | (41,498) | 3,189,793 | 277,121 | 2,912,672 | 1,839,563 | 161,824 | 8,486 | 541,827 | 6,055 | 57,116 | 24,257 | 267,734 | 5,811 |
| 147 | Total Trans and Dist Plant Allocators | | | | | | 0.91312 | 0.63157 | 0.05556 | 0.00291 | 0.18602 | 0.00208 | 0.01961 | 0.00833 | 0.09192 | 0.00200 |
| 148 | | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,557,283 | (12,919) | 7,544,364 | 309,361 | 7,235,003 | 4,508,904 | 397,261 | 23,614 | 1,742,138 | 19,367 | 241,723 | 28,449 | 267,734 | 5,811 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.95899 | 0.62321 | 0.05491 | 0.00326 | 0.24079 | 0.00268 | 0.03341 | 0.00393 | 0.03701 | 0.00080 |
| 151 | | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 153 | Labor | | 660,228 | (6,936) | 653,292 | 17,368 | 635,924 | 413,763 | 36,586 | 2,977 | 138,943 | 1,839 | 21,626 | 7,655 | 12,152 | 380 |
| 154 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 44,653 | 0 | 44,653 | - | 44,653 | 39,006 | 2,852 | 322 | 1,060 | 0 | 3 | 1,409 | - | - |
| 156 | General & Intangible Plant Total | | 704,881 | (6,936) | 697,945 | 17,368 | 680,577 | 452,770 | 39,439 | 3,299 | 140,003 | 1,839 | 21,629 | 9,064 | 12,152 | 380 |
| 157 | General & Intangible Plant Allocators | | | | | | 0.97512 | 0.66527 | 0.05795 | 0.00485 | 0.20571 | 0.00270 | 0.03178 | 0.01332 | 0.01786 | 0.00056 |
| 158 | | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 163 | | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | 0 | 2,928 | - | 2,928 | 2,558 | 187 | 21 | 70 | 0 | 0 | 92 | - | - |
| 167 | Retail 100%, Removed | | 442,990 | (442,990) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | (591) | 0 | (591) | (591) | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 445,327 | (442,990) | 2,337 | (591) | 2,928 | 2,558 | 187 | 21 | 70 | 0 | 0 | 92 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 8,707,491 | (462,845) | 8,244,646 | 326,137 | 7,918,508 | 4,964,232 | 436,887 | 26,934 | 1,882,211 | 21,207 | 263,353 | 37,606 | 279,887 | 6,191 |
| 172 | Total Accum Deprec Allocators | | | | | | 0.96044 | 0.62692 | 0.05517 | 0.00340 | 0.23770 | 0.00268 | 0.03326 | 0.00475 | 0.03535 | 0.00078 |
| 173 | | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,357,223 | (43,075) | 11,314,148 | 45,683 | 11,268,465 | 6,959,066 | 613,793 | 39,440 | 3,129,253 | 34,707 | 481,276 | 10,930 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,325,992) | (28,579) | (4,354,571) | (32,240) | (4,322,331) | (2,669,342) | (235,437) | (15,128) | (1,200,311) | (13,313) | (184,607) | (4,193) | 0 | 0 |
| 178 | Production Net Plant | | 7,031,231 | (71,653) | 6,959,577 | 13,443 | 6,946,134 | 4,289,724 | 378,356 | 24,311 | 1,928,942 | 21,394 | 296,669 | 6,738 | 0 | 0 |
| 179 | Production Net Plant Allocators | | | | | | 0.99807 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 7,557,935 | (736,075) | 6,821,860 | 1,967,797 | 4,854,063 | 3,033,444 | 263,882 | 16,278 | 1,325,847 | 14,129 | 198,673 | 1,810 | 0 | 0 |
| 182 | Transmission Reserve | | (972,668) | 17,394 | (955,274) | (277,121) | (678,153) | (423,831) | (36,866) | (2,274) | (185,212) | (1,973) | (27,748) | (250) | 0 | 0 |
| 183 | Transmission Net Plant | | 6,585,268 | (718,681) | 5,866,586 | 1,690,677 | 4,175,909 | 2,609,613 | 227,016 | 14,005 | 1,140,636 | 12,156 | 170,925 | 1,559 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | | | | | 0.71181 | 0.62492 | 0.05436 | 0.00335 | 0.27315 | 0.00291 | 0.04093 | 0.00037 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 11,849,548 | (1,612,302) | 10,237,246 | - | 10,237,246 | 6,553,022 | 584,310 | 27,359 | 1,894,586 | 24,069 | 155,791 | 101,524 | 869,389 | 27,196 |
| 187 | Distribution Reserve | | (2,258,623) | 24,104 | (2,234,519) | - | (2,234,519) | (1,415,732) | (124,957) | (6,212) | (356,616) | (4,081) | (29,368) | (24,007) | (267,734) | (5,811) |
| 188 | Distribution Net Plant | | 9,590,925 | (1,588,198) | 8,002,727 | 0 | 8,002,727 | 5,137,290 | 459,353 | 21,147 | 1,537,970 | 19,987 | 126,423 | 77,518 | 601,655 | 21,385 |
| 189 | Distribution Net Plant Allocators | | | | | | 1.00000 | 0.64194 | 0.05740 | 0.00264 | 0.19218 | 0.00250 | 0.01580 | 0.00969 | 0.07518 | 0.00267 |
| 190 | | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,453,771 | (3,323) | 1,450,448 | 35,143 | 1,415,304 | 949,524 | 82,242 | 6,952 | 284,192 | 3,722 | 43,767 | 19,547 | 24,590 | 769 |
| 192 | General & Intangible Reserve | | (704,881) | 6,936 | (697,945) | (17,368) | (680,577) | (452,770) | (39,439) | (3,299) | (140,003) | (1,839) | (21,629) | (9,064) | (12,152) | (380) |
| 193 | General & Intangible Net Plant | | 748,890 | 3,613 | 752,503 | 17,775 | 734,728 | 496,754 | 42,803 | 3,652 | 144,188 | 1,883 | 22,138 | 10,483 | 12,437 | 389 |
| 194 | General & Intangible Net Plant Allocators | | | | | | 0.97638 | 0.67611 | 0.05826 | 0.00497 | 0.19625 | 0.00256 | 0.03013 | 0.01427 | 0.01693 | 0.00053 |
| 195 | | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 200 | | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,751) | (128) | (14) | (48) | (0) | (0) | (63) | 0 | 0 |
| 202 | Other Reserve | | (445,327) | 442,990 | (2,337) | 591 | (2,928) | (2,558) | (187) | (21) | (70) | (0) | (0) | (92) | (0) | (0) |
| 203 | Other Net Plant | | 319,635 | (326,467) | (6,831) | (1,898) | (4,933) | (4,309) | (315) | (36) | (117) | (0) | (0) | (156) | (0) | (0) |
| 204 | Other Net Plant Allocators | | | | | | 0.72213 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 207 | Total Reserve | | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 208 | Total Net Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 209 | Total Net Plant Allocators | | | | | | 0.92028 | 0.63104 | 0.05577 | 0.00318 | 0.23932 | 0.00279 | 0.03103 | 0.00484 | 0.03093 | 0.00110 |
| 210 | | | | | | | | | | | | | | | | |
| 211 | [redacted] | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 193,805 | (2) | 193,803 | 0 | 193,803 | 119,687 | 10,556 | 678 | 53,819 | 597 | 8,277 | 188 | - | - |
| 214 | Production Intermediate Demand | | 20,684 | 0 | 20,684 | 985 | 19,700 | 12,166 | 1,073 | 69 | 5,471 | 61 | 841 | 19 | - | - |
| 215 | Production Peaking Demand | | 16,952 | 0 | 16,952 | 399 | 16,552 | 10,222 | 902 | 58 | 4,597 | 51 | 707 | 16 | - | - |
| 216 | Production Solar Demand | | 268,860 | (1,058) | 267,802 | 1 | 267,801 | 165,386 | 14,587 | 937 | 74,368 | 825 | 11,438 | 260 | - | - |
| 217 | Transmission | | 304,495 | (30,424) | 274,071 | 81,742 | 192,329 | 120,247 | 10,455 | 644 | 52,499 | 559 | 7,859 | 67 | - | - |
| 218 | Distribution Primary | | 413,699 | (254,836) | 158,862 | - | 158,862 | 101,427 | 9,401 | 430 | 41,667 | 674 | 3,825 | 1,438 | - | - |
| 219 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 238,769 | (208,368) | 30,401 | - | 30,401 | 23,593 | 2,011 | 41 | 4,483 | - | 137 | 136 | - | - |
| 221 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,464 | 0 | 3,464 | - | 3,464 | 3,027 | 221 | 25 | 82 | 0 | 0 | 109 | - | - |
| 223 | Distribution Metering | | 2,534 | 0 | 2,534 | - | 2,534 | 2,044 | 209 | 18 | 175 | 1 | 5 | 83 | - | - |
| 224 | Lighting Facilities | | 13,863 | (12,509) | 1,354 | - | 1,354 | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | 482 | 0 | 482 | - | 482 | - | - | - | - | - | 482 | - | - | - |
| 226 | Labor | | 19,839 | (2,759) | 17,080 | 454 | 16,626 | 10,818 | 957 | 78 | 3,633 | 48 | 565 | 200 | 318 | 10 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | 0 | (13,053) | - | (13,053) | (8,237) | (728) | (41) | (3,124) | (36) | (405) | (63) | (404) | (14) |
| 228 | Retail 100%, Removed | | 739 | (739) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 230 | Total Construction Work in Progress Allocator | | | | | | 0.91423 | 0.62904 | 0.05573 | 0.00330 | 0.26679 | 0.00312 | 0.03786 | 0.00275 | 0.00142 | (0.00000) |
| 231 | | | | | | | | | | | | | | | | |
| 232 | [redacted] | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 0 | 98,700 | 0 | 98,700 | 60,954 | 5,376 | 345 | 27,409 | 304 | 4,215 | 96 | - | - |
| 235 | Production Peaking Demand | | 1,175 | 0 | 1,175 | 28 | 1,147 | 708 | 62 | 4 | 319 | 4 | 49 | 1 | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 23,808 | 0 | 23,808 | 7,101 | 16,707 | 10,446 | 908 | 56 | 4,561 | 49 | 683 | 6 | - | - |
| 237 | Distribution Primary | | 2,557 | 0 | 2,557 | - | 2,557 | 1,633 | 151 | 7 | 671 | 11 | 62 | 23 | - | - |
| 238 | Labor | | 3,462 | 0 | 3,462 | 92 | 3,370 | 2,193 | 194 | 16 | 736 | 10 | 115 | 41 | 64 | 2 |
| 239 | Plant Held for Future Use Total | | 129,703 | 0 | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 240 | Plant Held for Future Use Allocator | | | | | | 0.94433 | 0.61996 | 0.05464 | 0.00350 | 0.27510 | 0.00308 | 0.04183 | 0.00136 | 0.00053 | 0.00002 |
| 241 | | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 0 | 65,502 | 0 | 65,502 | 40,452 | 3,568 | 229 | 18,190 | 202 | 2,798 | 64 | - | - |
| 245 | Production Intermediate Demand | | 0 | 6,121 | 6,121 | 291 | 5,830 | 3,600 | 318 | 20 | 1,619 | 18 | 249 | 6 | - | - |
| 246 | Production Peaking Demand | | 0 | 6,512 | 6,512 | 153 | 6,359 | 3,927 | 346 | 22 | 1,766 | 20 | 272 | 6 | - | - |
| 247 | Production Base Energy | | 110,364 | 0 | 110,364 | 1 | 110,363 | 58,047 | 6,152 | 582 | 36,912 | 573 | 7,165 | 931 | - | - |
| 248 | Production Intermediate Energy | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 96,335 | 0 | 96,335 | 2,848 | 93,486 | 49,170 | 5,211 | 493 | 31,268 | 485 | 6,069 | 789 | - | - |
| 250 | Production Solar Demand | | 981 | 0 | 981 | 0 | 981 | 606 | 53 | 3 | 272 | 3 | 42 | 1 | - | - |
| 251 | Energy Avg Rate Sales | | 8,798 | (8,798) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | (260,171) | 260,171 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (384,493) | 0 | (384,493) | (10,454) | (374,039) | (245,401) | (21,580) | (1,778) | (78,475) | (1,035) | (12,079) | (4,791) | (8,766) | (132) |
| 255 | Retail 100%, Class = # Bills | | 149,854 | 1,625 | 151,479 | - | 151,479 | 132,323 | 9,676 | 1,092 | 3,596 | 1 | 11 | 4,780 | - | - |
| 256 | Retail 100%, Class = Prod | | (213,772) | 0 | (213,772) | - | (213,772) | (132,019) | (11,644) | (748) | (59,365) | (658) | (9,130) | (207) | - | - |
| 257 | Retail 100%, Class = Net Plant | | 474,269 | (28,128) | 446,141 | - | 446,141 | 281,534 | 24,880 | 1,417 | 106,771 | 1,245 | 13,845 | 2,160 | 13,799 | 489 |
| 258 | Retail 100%, Class = T&D | | (106,837) | 10,807 | (96,030) | - | (96,030) | (61,001) | (5,397) | (278) | (20,492) | (243) | (2,256) | (658) | (5,532) | (173) |
| 259 | Retail 100%, Class = Metering | | 7,580 | 0 | 7,580 | - | 7,580 | 6,114 | 624 | 53 | 524 | 2 | 14 | 248 | - | - |
| 260 | Retail 100%, Removed | | 406,108 | (406,108) | (0) | - | (0) | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | 27,572 | 0 | 27,572 | 27,572 | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,911) | 0 | (8,911) | (36) | (8,875) | (5,481) | (483) | (31) | (2,464) | (27) | (379) | (9) | - | - |
| 263 | Gross Total Plant | | 405,719 | 0 | 405,719 | 27,840 | 377,880 | 238,013 | 21,009 | 1,225 | 90,260 | 1,043 | 11,967 | 1,820 | 12,163 | 380 |
| 264 | Gross Trans Plant | | (16,575) | 0 | (16,575) | (4,781) | (11,794) | (7,370) | (641) | (40) | (3,221) | (34) | (483) | (4) | - | - |
| 265 | Total Working Capital | | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 266 | Total Working Capital Allocator | | | | | | 0.92815 | 0.64609 | 0.05719 | 0.00404 | 0.22663 | 0.00284 | 0.03227 | 0.00915 | 0.02079 | 0.00101 |
| 267 | | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 271 | Accumulated Depreciation | | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 272 | Net Electric Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 273 | Construction Work in Progress | | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 274 | Plant Held for Future Use | | 129,703 | 0 | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 275 | Working Capital | | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 276 | Total Rate Base | | 26,653,105 | (3,369,879) | 23,283,226 | 1,854,232 | 21,428,994 | 13,527,900 | 1,195,639 | 68,708 | 5,150,143 | 60,167 | 673,115 | 103,897 | 627,088 | 22,336 |
| 277 | Total Rate Base Allocator | | | | | | 0.92036 | 0.63129 | 0.05580 | 0.00321 | 0.24034 | 0.00281 | 0.03141 | 0.00485 | 0.02926 | 0.00104 |
| 278 | | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 5,367,274 | (2,616,917) | 2,750,358 | - | 2,750,358 | 1,829,928 | 192,473 | 8,795 | 627,590 | 7,914 | 72,461 | 11,196 | - | - |
| 282 | Production Solar Demand | | 75,050 | 31,896 | 106,946 | (0) | 106,946 | 66,046 | 5,825 | 374 | 29,699 | 329 | 4,568 | 104 | - | - |
| 283 | EV Solution | | 8,550 | - | 8,550 | - | 8,550 | - | - | - | - | - | - | - | - | 8,550 |
| 284 | Lighting Facilities Revenue | | 88,800 | - | 88,800 | - | 88,800 | - | - | - | - | - | - | - | 88,800 | - |
| 285 | Retail Revenue | | 5,539,674 | (2,585,020) | 2,954,654 | (0) | 2,954,653 | 1,895,975 | 198,298 | 9,170 | 657,288 | 8,244 | 77,029 | 11,300 | 88,800 | 8,550 |
| 286 | Wholesale 100% | | 20,148 | - | 20,148 | 20,148 | - | - | - | - | - | - | - | - | - | - |
| 287 | Total Class Revenue | | 5,559,822 | (2,585,020) | 2,974,802 | 20,148 | 2,954,653 | 1,895,975 | 198,298 | 9,170 | 657,288 | 8,244 | 77,029 | 11,300 | 88,800 | 8,550 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | | | | | 0.99323 | 0.66534 | 0.06998 | 0.00320 | 0.22818 | 0.00288 | 0.02635 | 0.00407 | - | - |
| 289 | | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 6,222,073 | (2,539,129) | 3,682,944 | 208,588 | 3,474,356 | 2,205,568 | 194,754 | 12,380 | 807,420 | 9,570 | 109,804 | 22,669 | 107,403 | 4,789 |
| 292 | Less Lighting Facilities | | (112,191) | | (112,191) | | (112,191) | | | | | | | | (107,403) | (4,789) |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 6,109,882 | (2,539,129) | 3,570,752 | 208,588 | 3,362,165 | 2,205,568 | 194,754 | 12,380 | 807,420 | 9,570 | 109,804 | 22,669 | - | - |
| 294 | Function Allocator for Electric Revenue | | | | | | 1.00000 | 0.65600 | 0.05793 | 0.00368 | 0.24015 | 0.00285 | 0.03266 | 0.00674 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | | |
| 298 | Transmission | | 14,985 | 0 | 14,985 | 4,469 | 10,515 | 6,574 | 572 | 35 | 2,870 | 31 | 430 | 4 | - | - |
| 299 | Distribution Primary | | 239 | 0 | 239 | - | 239 | 152 | 14 | 1 | 63 | 1 | 6 | 2 | - | - |
| 300 | Distribution Secondary | | 7,228 | 0 | 7,228 | - | 7,228 | 5,610 | 478 | 10 | 1,066 | - | 33 | 32 | - | - |
| 301 | Distribution Service | | 33,309 | 0 | 33,309 | - | 33,309 | 29,106 | 2,126 | 240 | 785 | 0 | 1 | 1,051 | - | - |
| 302 | Lighting Facilities | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | 0 | 274 | - | 274 | 239 | 18 | 2 | 7 | 0 | 0 | 9 | - | - |
| 304 | Retail 100%, Class = Prod | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | 211,738 | 0 | 211,738 | 211,738 | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 582 | 0 | 582 | 46 | 536 | 338 | 30 | 2 | 129 | 2 | 17 | 3 | 16 | 1 |
| 307 | Total Revenue Credits | | 268,355 | 0 | 268,355 | 216,254 | 52,102 | 42,020 | 3,237 | 290 | 4,919 | 33 | 486 | 1,101 | 16 | 1 |
| 308 | Total Revenue Credits Allocator | | | | | | 0.19415 | 0.80650 | 0.06213 | 0.00556 | 0.09441 | 0.00063 | 0.00933 | 0.02113 | 0.00030 | 0.00001 |
| 309 | | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 35,428 | | 35,428 | | 35,428 | 21,879 | 1,930 | 124 | 9,838 | 109 | 1,513 | 34 | - | - |
| 314 | Production Intermediate Demand | | 3,079 | | 3,079 | | 2,932 | 1,811 | 160 | 10 | 814 | 9 | 125 | 3 | - | - |
| 315 | Production Peaking Demand | | 5,601 | | 5,601 | | 5,469 | 3,378 | 298 | 19 | 1,519 | 17 | 234 | 5 | - | - |
| 316 | Production Solar Demand | | 16,434 | | 16,434 | | 16,434 | 10,149 | 895 | 58 | 4,564 | 51 | 702 | 16 | - | - |
| 317 | Production Demand O&M Subtotal | | 60,542 | 0 | 60,542 | 0 | 60,263 | 37,217 | 3,283 | 211 | 16,735 | 186 | 2,574 | 58 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | | | | | 0.99540 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,969 | | 101,969 | | 101,968 | 53,631 | 5,684 | 538 | 34,105 | 529 | 6,620 | 861 | - | - |
| 322 | Production Intermediate Energy | | 9,718 | | 9,718 | | 9,136 | 4,805 | 509 | 48 | 3,056 | 47 | 593 | 77 | - | - |
| 323 | Production Peaking Energy | | 8,586 | | 8,586 | | 8,332 | 4,382 | 464 | 44 | 2,787 | 43 | 541 | 70 | - | - |
| 324 | Production Solar Energy | | 7,926 | | 7,926 | | 7,926 | 4,169 | 442 | 42 | 2,651 | 41 | 515 | 67 | - | - |
| 325 | Production Energy O&M Subtotal | | 128,200 | 0 | 128,200 | 0 | 127,363 | 66,988 | 7,100 | 672 | 42,598 | 661 | 8,268 | 1,075 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | | | | | 0.99347 | 0.52596 | 0.05574 | 0.00528 | 0.33446 | 0.00519 | 0.06492 | 0.00844 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 188,741 | 0 | 188,741 | 0 | 187,626 | 104,205 | 10,382 | 883 | 59,333 | 847 | 10,842 | 1,133 | 0 | 0 |
| 329 | Production O&M Total Allocators | | | | | | 0.99409 | 0.55539 | 0.05533 | 0.00471 | 0.31623 | 0.00451 | 0.05779 | 0.00604 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 219 | | 219 | 0 | 219 | 135 | 12 | 1 | 61 | 1 | 9 | 0 | - | - |
| 333 | Production Intermediate Demand | | 14 | | 14 | 1 | 13 | 8 | 1 | 0 | 4 | 0 | 1 | 0 | - | - |
| 334 | Production Peaking Demand | | 117 | | 117 | 3 | 114 | 71 | 6 | 0 | 32 | 0 | 5 | 0 | - | - |
| 335 | Production Solar Demand | | 127 | | 127 | 0 | 127 | 78 | 7 | 0 | 35 | 0 | 5 | 0 | - | - |
| 336 | Transmission | | 32,055 | | 32,055 | 9,561 | 22,495 | 14,064 | 1,223 | 75 | 6,140 | 65 | 919 | 8 | - | - |
| 337 | Transmission - Radials | | 118 | | 118 | - | 118 | 74 | 6 | 0 | 32 | 0 | 5 | 0 | - | - |
| 338 | Transmission O&M Total | | 32,650 | 0 | 32,650 | 9,564 | 23,086 | 14,430 | 1,255 | 77 | 6,304 | 67 | 944 | 8 | 0 | 0 |
| 339 | Transmission O&M Allocators | | | | | | 0.70708 | 0.62506 | 0.05436 | 0.00335 | 0.27306 | 0.00291 | 0.04090 | 0.00036 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 49,394 | | 49,394 | - | 49,394 | 31,536 | 2,923 | 134 | 12,955 | 210 | 1,189 | 447 | - | - |
| 343 | Distribution Secondary | | 19,414 | | 19,414 | - | 19,414 | 15,067 | 1,284 | 26 | 2,863 | - | 88 | 87 | - | - |
| 344 | Distribution Service | | 10,367 | | 10,367 | - | 10,367 | 9,058 | 662 | 75 | 244 | 0 | 0 | 327 | - | - |
| 345 | Distribution Metering | | 9,998 | | 9,998 | - | 9,998 | 8,064 | 823 | 70 | 691 | 2 | 19 | 328 | - | - |
| 346 | Lighting Facilities | | 10,342 | | 10,342 | - | 10,342 | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | 87 | | 87 | - | 87 | - | - | - | - | - | - | - | - | 87 |
| 348 | Distribution IS Equipment | | 25 | | 25 | - | 25 | - | - | - | - | - | 25 | - | - | - |
| 349 | Distribution O&M Total | | 99,626 | 0 | 99,626 | 0 | 99,626 | 63,726 | 5,692 | 305 | 16,754 | 212 | 1,321 | 1,189 | 10,342 | 87 |
| 350 | Distribution O&M Allocators | | | | | | 1.00000 | 0.63965 | 0.05713 | 0.00306 | 0.16816 | 0.00213 | 0.01326 | 0.01193 | 0.10380 | 0.00087 |
| 351 | | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | | |
| 353 | Distribution Service | | 0 | | 0 | | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 241 | | 241 | | 241 | 195 | 20 | 2 | 17 | 0 | 0 | 8 | - | - |
| 355 | Retail 100%, Class = # Bills | | 81,511 | | 81,511 | | 81,511 | 71,204 | 5,207 | 588 | 1,935 | 0 | 6 | 2,572 | - | - |
| 356 | Customer Accounting O&M | | 81,753 | 0 | 81,753 | 0 | 81,753 | 71,398 | 5,227 | 590 | 1,952 | 0 | 6 | 2,580 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | | | | | 1.00000 | 0.87334 | 0.06393 | 0.00721 | 0.02387 | 0.00000 | 0.00008 | 0.03156 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,379 | | 3,379 | | 3,379 | 2,952 | 216 | 24 | 80 | 0 | 0 | 107 | - | - |
| 361 | Customer Serv & Info. O&M | | 3,379 | 0 | 3,379 | 0 | 3,379 | 2,952 | 216 | 24 | 80 | 0 | 0 | 107 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | | | | | 1.00000 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 15,796 | | 15,796 | | 15,796 | 13,799 | 1,009 | 114 | 375 | 0 | 1 | 498 | - | - |
| 366 | Sales O&M | | 15,796 | 0 | 15,796 | 0 | 15,796 | 13,799 | 1,009 | 114 | 375 | 0 | 1 | 498 | 0 | 0 |
| 367 | Sales O&M Allocators | | | | | | 1.00000 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | | |
| 370 | Labor | | 199,041 | (8,188) | 190,853 | | 185,779 | 120,877 | 10,688 | 870 | 40,591 | 537 | 6,318 | 2,236 | 3,550 | 111 |
| 371 | Distribution Primary | | 0 | 0 | 0 | | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24,718 | 0 | 24,718 | | 23,021 | 14,500 | 1,280 | 75 | 5,499 | 64 | 729 | 111 | 741 | 23 |
| 373 | Retail 100%, Class = # Bills | | 6,940 | (2,666) | 4,273 | | 4,273 | 3,733 | 273 | 31 | 101 | 0 | 0 | 135 | - | - |
| 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 | | 230,698 | (10,854) | 219,844 | 0 | 213,074 | 139,110 | 12,241 | 975 | 46,191 | 601 | 7,047 | 2,482 | 4,291 | 134 |
| 379 | Admin & General O&M Allocators | | | | | | 0.96921 | 0.65287 | 0.05745 | 0.00458 | 0.21678 | 0.00282 | 0.03307 | 0.01165 | 0.02014 | 0.00063 |
| 380 | | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | 2,045,947 | (2,045,947) | 0 | | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | 6,297 | (6,297) | 0 | | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 2,052,244 | (2,052,244) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 2,704,888 | (2,063,098) | 641,790 | 9,564 | 624,340 | 409,620 | 36,022 | 2,968 | 130,989 | 1,727 | 20,163 | 7,998 | 14,633 | 221 |
| 387 | Total O&M Allocators | | | | | | 0.97281 | 0.65608 | 0.05770 | 0.00475 | 0.20980 | 0.00277 | 0.03229 | 0.01281 | 0.02344 | 0.00035 |
| 388 | | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | - | | - | | - | - | - | - | - | - | - | - | - | - |
| 390 | Total Adjusted O&M | | 2,704,888 | (2,063,098) | 641,790 | 9,564 | 624,340 | 409,620 | 36,022 | 2,968 | 130,989 | 1,727 | 20,163 | 7,998 | 14,633 | 221 |
| 391 | | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 333,723 | (522) | 333,201 | 1 | 333,201 | 205,775 | 18,149 | 1,166 | 92,530 | 1,026 | 14,231 | 323 | - | - |
| 396 | Production Intermediate Demand | | 52,031 | 7,514 | 59,545 | 2,834 | 56,711 | 35,023 | 3,089 | 198 | 15,749 | 175 | 2,422 | 55 | - | - |
| 397 | Production Peaking Demand | | 19,326 | 11,516 | 30,842 | 726 | 30,116 | 18,598 | 1,640 | 105 | 8,363 | 93 | 1,286 | 29 | - | - |
| 398 | Production Solar Demand | | 106,686 | 6,643 | 113,329 | 0 | 113,329 | 69,989 | 6,173 | 397 | 31,471 | 349 | 4,840 | 110 | - | - |
| 399 | Retail 100%, Removed | | 1,593 | (1,593) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 513,359 | 23,558 | 536,918 | 3,562 | 533,356 | 329,385 | 29,052 | 1,867 | 148,113 | 1,643 | 22,780 | 517 | 0 | 0 |
| 401 | Production Plant Allocators | | | | | | 0.99337 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | | 1,555 | 0 | 1,555 | 961 | 85 | 5 | 432 | 5 | 66 | 2 | - | - |
| 405 | Production Intermediate Demand | | 96 | | 96 | 5 | 91 | 56 | 5 | 0 | 25 | 0 | 4 | 0 | - | - |
| 406 | Production Peaking Demand | | 921 | | 921 | 22 | 899 | 555 | 49 | 3 | 250 | 3 | 38 | 1 | - | - |
| 407 | Production Solar Demand | | 1,023 | | 1,023 | 0 | 1,023 | 632 | 56 | 4 | 284 | 3 | 44 | 1 | - | - |
| 408 | Transmission | | 171,431 | (4,095) | 167,336 | 49,908 | 117,427 | 73,417 | 6,383 | 393 | 32,053 | 341 | 4,798 | 41 | - | - |
| 409 | Transmission - Radials | | 999 | | 999 | - | 999 | 625 | 54 | 3 | 273 | 3 | 41 | 0 | - | - |
| 410 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 176,025 | (4,095) | 171,930 | 49,935 | 121,995 | 76,246 | 6,632 | 409 | 33,317 | 355 | 4,991 | 45 | 0 | 0 |
| 412 | Transmission Plant Allocators | | | | | | 0.70956 | 0.62499 | 0.05436 | 0.00335 | 0.27310 | 0.00291 | 0.04091 | 0.00037 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 689,384 | 19,463 | 708,847 | 53,496 | 655,351 | 405,631 | 35,684 | 2,276 | 181,430 | 1,998 | 27,771 | 562 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | | | | | 0.92453 | 0.61895 | 0.05445 | 0.00347 | 0.27684 | 0.00305 | 0.04238 | 0.00086 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 176,150 | (5,093) | 171,057 | - | 171,057 | 109,213 | 10,122 | 463 | 44,866 | 726 | 4,119 | 1,548 | - | - |
| 419 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 97,693 | (19,629) | 78,063 | - | 78,063 | 60,583 | 5,163 | 104 | 11,511 | - | 352 | 349 | - | - |
| 421 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 20,370 | 4,008 | 24,378 | - | 24,378 | 21,302 | 1,556 | 176 | 574 | 0 | 1 | 770 | - | - |
| 423 | Distribution Metering | | 30,687 | 1,742 | 32,430 | - | 32,430 | 26,158 | 2,670 | 228 | 2,242 | 8 | 61 | 1,063 | - | - |
| 424 | Lighting Facilities | | 38,534 | 1,794 | 40,328 | - | 40,328 | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,709 | 0 | 2,709 | - | 2,709 | - | - | - | - | - | - | - | - | 2,709 |
| 427 | Distribution Plant Total | | 366,143 | (17,177) | 348,966 | 0 | 348,966 | 217,256 | 19,512 | 971 | 59,193 | 734 | 4,534 | 3,729 | 40,328 | 2,709 |
| 428 | Distribution Plant Allocators | | | | | | 1.00000 | 0.62257 | 0.05591 | 0.00278 | 0.16962 | 0.00210 | 0.01299 | 0.01069 | 0.11557 | 0.00776 |
| 429 | | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 542,168 | (21,273) | 520,895 | 49,935 | 470,961 | 293,502 | 26,144 | 1,380 | 92,510 | 1,088 | 9,525 | 3,774 | 40,328 | 2,709 |
| 431 | Total Trans and Dist Plant Allocators | | | | | | 0.90414 | 0.62320 | 0.05551 | 0.00293 | 0.19643 | 0.00231 | 0.02022 | 0.00801 | 0.08563 | 0.00575 |
| 432 | | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,055,527 | 2,286 | 1,057,813 | 53,496 | 1,004,317 | 622,887 | 55,195 | 3,247 | 240,623 | 2,731 | 32,305 | 4,291 | 40,328 | 2,709 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.94943 | 0.62021 | 0.05496 | 0.00323 | 0.23959 | 0.00272 | 0.03217 | 0.00427 | 0.04016 | 0.00270 |
| 435 | | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 437 | Labor | | 84,063 | (2,060) | 82,004 | 2,180 | 79,823 | 51,937 | 4,592 | 374 | 17,441 | 231 | 2,715 | 961 | 1,525 | 48 |
| 438 | Retail 100%, Class = # Bills | | 12,134 | | 12,134 | - | 12,134 | 10,599 | 775 | 88 | 288 | 0 | 1 | 383 | - | - |
| 439 | Retail 100%, Class = Net Plant | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 96,197 | (2,060) | 94,137 | 2,180 | 91,957 | 62,536 | 5,368 | 461 | 17,729 | 231 | 2,715 | 1,344 | 1,525 | 48 |
| 441 | General & Intangible Plant Allocators | | | | | | 0.97684 | 0.68006 | 0.05837 | 0.00502 | 0.19279 | 0.00251 | 0.02953 | 0.01461 | 0.01659 | 0.00052 |
| 442 | | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 447 | | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | | |
| 449 | Labor | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,513 | 874 | 6,388 | - | 6,388 | 5,580 | 408 | 46 | 152 | 0 | 0 | 202 | - | - |
| 451 | Retail 100%, Class = Net Plant | | 1,074 | 18,752 | 19,826 | - | 19,826 | 12,511 | 1,106 | 63 | 4,745 | 55 | 615 | 96 | 613 | 22 |
| 452 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 6,281 | 3,143 | 9,424 | - | 9,424 | 7,602 | 776 | 66 | 652 | 2 | 18 | 309 | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 0 | 4,383 | - | 4,383 | 2,707 | 239 | 15 | 1,217 | 13 | 187 | 4 | - | - |
| 456 | Retail 100%, Removed | | 12,452 | (12,452) | 0 | - | 0 | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 29,704 | 10,317 | 40,021 | 0 | 40,021 | 28,399 | 2,528 | 191 | 6,765 | 71 | 821 | 611 | 613 | 22 |
| 459 | | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,181,428 | 10,543 | 1,191,971 | 55,676 | 1,136,295 | 713,823 | 63,091 | 3,899 | 265,117 | 3,033 | 35,841 | 6,246 | 42,467 | 2,778 |
| 461 | Total Depreciation Expense Allocators | | | | | | 0.95329 | 0.62820 | 0.05552 | 0.00343 | 0.23332 | 0.00267 | 0.03154 | 0.00550 | 0.03737 | 0.00245 |
| 462 | | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | | |
| 465 | Labor | | 16,879 | 0 | 16,879 | 449 | 16,430 | 10,690 | 945 | 77 | 3,590 | 48 | 559 | 198 | 314 | 10 |
| 466 | Net Total Plant | | 209,950 | 0 | 209,950 | 16,738 | 193,212 | 121,925 | 10,775 | 614 | 46,240 | 539 | 5,996 | 936 | 5,976 | 212 |
| 467 | Transmission | | 5,773 | (5,773) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | 13,998 | (13,998) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | 271,510 | (271,510) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 518,110 | (291,281) | 226,829 | 17,187 | 209,642 | 132,615 | 11,720 | 691 | 49,830 | 587 | 6,555 | 1,133 | 6,290 | 222 |
| 471 | Total Taxes Other Allocator | | | | | | 0.92423 | 0.63258 | 0.05590 | 0.00330 | 0.23769 | 0.00280 | 0.03127 | 0.00541 | 0.03000 | 0.00106 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 5,828,178 | (2,585,020) | 3,243,157 | 236,402 | 3,006,755 | 1,937,995 | 201,535 | 9,459 | 662,207 | 8,277 | 77,515 | 12,401 | 88,816 | 8,550 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 4,404,426 | (2,344,973) | 2,059,453 | 90,313 | 1,969,140 | 1,255,341 | 110,770 | 7,554 | 445,663 | 5,344 | 62,523 | 15,371 | 63,355 | 3,220 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,423,751 | (240,047) | 1,183,704 | 146,090 | 1,037,614 | 682,654 | 90,766 | 1,905 | 216,544 | 2,933 | 14,992 | (2,971) | 25,461 | 5,330 |
| 478 | Interest Expense | Line 8 x WACC | 491,918 | (60,979) | 430,939 | 34,319 | 396,620 | 250,382 | 22,130 | 1,272 | 95,322 | 1,114 | 12,458 | 1,923 | 11,606 | 413 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 931,834 | (179,069) | 752,765 | 111,770 | 640,995 | 432,272 | 68,636 | 634 | 121,222 | 1,819 | 2,534 | (4,894) | 13,855 | 4,917 |
| 480 | | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 931,834 | (179,069) | 752,765 | 111,770 | 640,995 | 432,272 | 68,636 | 634 | 121,222 | 1,819 | 2,534 | (4,894) | 13,855 | 4,917 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 484 | State Temporary Differences | JSS Sch. 12 | (699,116) | | (699,116) | (47,972) | (651,144) | (410,133) | (36,202) | (2,110) | (155,531) | (1,797) | (20,620) | (3,136) | (20,959) | (656) |
| 485 | State Taxable Income | Ln 482:484 | 254,996 | (179,069) | 75,927 | 65,327 | 10,600 | 35,208 | 33,588 | (1,410) | (29,353) | 80 | (17,429) | (7,930) | (6,437) | 4,282 |
| 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 | 14,025 | (9,849) | 4,176 | 3,593 | 583 | 1,936 | 1,847 | (78) | (1,614) | 4 | (959) | (436) | (354) | 236 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 38,451 | | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 52,476 | (9,849) | 42,627 | 6,231 | 36,396 | 24,494 | 3,838 | 39 | 6,940 | 103 | 175 | (264) | 799 | 272 |
| 491 | | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 931,834 | (179,069) | 752,765 | 111,770 | 640,995 | 432,272 | 68,636 | 634 | 121,222 | 1,819 | 2,534 | (4,894) | 13,855 | 4,917 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (691,323) | | (691,323) | (47,437) | (643,886) | (405,562) | (35,798) | (2,087) | (153,798) | (1,776) | (20,390) | (3,101) | (20,726) | (648) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (14,025) | 9,849 | (4,176) | (3,593) | (583) | (1,936) | (1,847) | 78 | 1,614 | (4) | 959 | 436 | 354 | (236) |
| 497 | Fed. Taxable Income | Ln 493:496 | 248,764 | (169,220) | 79,544 | 62,269 | 17,275 | 37,843 | 32,144 | (1,309) | (26,005) | 95 | (16,241) | (7,458) | (5,849) | 4,054 |
| 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 | 52,240 | (35,536) | 16,704 | 13,076 | 3,628 | 7,947 | 6,750 | (275) | (5,461) | 20 | (3,411) | (1,566) | (1,228) | 851 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 52,240 | (35,536) | 16,704 | 13,076 | 3,628 | 7,947 | 6,750 | (275) | (5,461) | 20 | (3,411) | (1,566) | (1,228) | 851 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 503 | State Income Tax (Def.) Deductio | Ln 488 x Ln 498 | (8,075) | - | (8,075) | (554) | (7,521) | (4,737) | (418) | (24) | (1,796) | (21) | (238) | (36) | (242) | (8) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | | (95,934) | | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 68,157 | (36,042) | 32,115 | 21,583 | 10,531 | 12,578 | 7,175 | (268) | (3,701) | 47 | (3,345) | (1,527) | (1,309) | 880 |
| 509 | | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 66,265 | (45,385) | 20,880 | 16,669 | 4,211 | 9,884 | 8,598 | (352) | (7,075) | 24 | (4,369) | (2,002) | (1,582) | 1,087 |
| 511 | Total Deferred Fed. & St. Income Ta | Ln 488 + Ln 502:503 | 175,554 | - | 175,554 | 12,046 | 163,508 | 102,988 | 9,091 | 530 | 39,055 | 451 | 5,178 | 787 | 5,263 | 165 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 514 | Total Amortization of ITC | Line 504 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 515 | Total Amortization of PTC | Line 505 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 120,633 | (45,891) | 74,742 | 27,815 | 46,927 | 37,072 | 11,013 | (229) | 3,239 | 150 | (3,169) | (1,790) | (510) | 1,151 |
| 518 | | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.90% | 25.35% | 26.04% | 25.67% | 26.10% | 26.05% | 25.74% | 27.83% | 26.30% | 26.08% | 31.42% | 24.87% | 26.47% | 25.44% |
| 520 | | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 524 | Interest Expense | Line 8 x WACC | (491,918) | 60,979 | (430,939) | (34,319) | (396,620) | (250,382) | (22,130) | (1,272) | (95,322) | (1,114) | (12,458) | (1,923) | (11,606) | (413) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (691,323) | - | (691,323) | (47,437) | (643,886) | (405,562) | (35,798) | (2,087) | (153,798) | (1,776) | (20,390) | (3,101) | (20,726) | (648) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 533 | Base for FIT Computation | Ln 523:532 | 680,675 | (133,684) | 546,991 | 47,108 | 499,883 | 316,721 | 28,053 | 1,566 | 121,150 | 1,441 | 15,394 | 2,450 | 12,545 | 564 |
| 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 | 180,939 | (35,536) | 145,403 | 12,522 | 132,880 | 84,192 | 7,457 | 416 | 32,204 | 383 | 4,092 | 651 | 3,335 | 150 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 59,752 | (36,042) | 23,710 | 11,621 | 12,089 | 8,392 | 782 | 9 | 3,464 | 58 | 114 | 76 | (856) | 50 |
| 541 | Total FIT - Deferred | Line 532 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 204,930 | (36,042) | 168,888 | 21,583 | 147,305 | 93,560 | 8,300 | 448 | 35,761 | 431 | 4,396 | 727 | 3,496 | 186 |
| 543 | | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 546 | Interest Expense | Line 27 x WACC | (491,918) | 60,979 | (430,939) | (34,319) | (396,620) | (250,382) | (22,130) | (1,272) | (95,322) | (1,114) | (12,458) | (1,923) | (11,606) | (413) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 548 | Temporary State Differences | JSS Sch. 12 | (699,116) | - | (699,116) | (47,972) | (651,144) | (410,133) | (36,202) | (2,110) | (155,531) | (1,797) | (20,620) | (3,136) | (20,959) | (656) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 38,451 | - | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 550 | Net FIT Allowable | Line 542 | 204,930 | (36,042) | 168,888 | 21,583 | 147,305 | 93,560 | 8,300 | 448 | 35,761 | 431 | 4,396 | 727 | 3,496 | 186 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 892,273 | (169,220) | 723,053 | 61,734 | 661,319 | 418,898 | 37,097 | 2,075 | 160,175 | 1,903 | 20,390 | 3,239 | 16,799 | 743 |
| 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 | 51,931 | (9,849) | 42,082 | 3,593 | 38,489 | 24,380 | 2,159 | 121 | 9,322 | 111 | 1,187 | 188 | 978 | 43 |
| 555 | Total SIT - Deferred | Line 549 | 38,451 | - | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 90,383 | (9,849) | 80,534 | 6,231 | 74,302 | 46,938 | 4,150 | 237 | 17,877 | 210 | 2,321 | 361 | 2,130 | 79 |
| 557 | | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 295,313 | (45,891) | 249,422 | 27,815 | 221,607 | 140,498 | 12,450 | 685 | 53,638 | 640 | 6,717 | 1,088 | 5,627 | 265 |
| 561 | Total Income Tax Allocator | | | | | | 0.88848 | 0.63399 | 0.05618 | 0.00309 | 0.24204 | 0.00289 | 0.03031 | 0.00491 | 0.02539 | 0.00120 |
| 562 | | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | | | $24,609 | 1.00000 | 24,609 | 15,198 | 1,340 | 86 | 6,834 | 76 | 1,051 | 24 | - | - |
| 566 | Production Intermediate Demand | | | | 4,507 | 0.95240 | 4,292 | 2,651 | 234 | 15 | 1,192 | 13 | 183 | 4 | - | - |
| 567 | Production Peaking Demand | | | | 3,540 | 0.97645 | 3,456 | 2,134 | 188 | 12 | 960 | 11 | 148 | 3 | - | - |
| 568 | Production Solar Demand | | | | 108 | 1.00000 | 108 | 67 | 6 | 0 | 30 | 0 | 5 | 0 | - | - |
| 569 | Production Base Energy | | | | 41,131 | 1.00000 | 41,131 | 21,633 | 2,293 | 217 | 13,757 | 214 | 2,670 | 347 | - | - |
| 570 | Production Intermediate Energy | | | | 5,393 | 0.94005 | 5,070 | 2,666 | 283 | 27 | 1,696 | 26 | 329 | 43 | - | - |
| 571 | Production Peaking Energy | | | | 2,248 | 0.97043 | 2,181 | 1,147 | 122 | 12 | 729 | 11 | 142 | 18 | - | - |
| 572 | Production Solar Energy | | | | 6,633 | 1.00000 | 6,633 | 3,489 | 370 | 35 | 2,219 | 34 | 431 | 56 | - | - |
| 573 | Subtotal Production | | | | 88,168 | 0.99220 | 87,480 | 48,985 | 4,835 | 404 | 27,416 | 386 | 4,958 | 496 | 0 | 0 |
| 574 | Transmission | | | | 13,729 | 0.70175 | 9,634 | 6,021 | 524 | 32 | 2,631 | 28 | 394 | 4 | - | - |
| 575 | Distribution | | | | 39,404 | 1.00000 | 39,404 | 25,223 | 2,249 | 105 | 7,292 | 93 | 600 | 391 | 3,346 | 105 |
| 576 | Subtotal Prod, Trans and Dist | | | | 141,301 | 0.96615 | 136,519 | 80,230 | 7,608 | 542 | 37,340 | 506 | 5,952 | 890 | 3,346 | 105 |
| 577 | Customer Accounts | | | | 27,858 | 1.00000 | 27,858 | 24,329 | 1,781 | 201 | 665 | 0 | 2 | 879 | - | - |
| 578 | Customer Service & Info. | | | | 5,067 | 1.00000 | 5,067 | 4,426 | 324 | 37 | 120 | 0 | 0 | 160 | - | - |
| 579 | Sales | | | | 5,666 | 1.00000 | 5,666 | 4,950 | 362 | 41 | 135 | 0 | 0 | 179 | - | - |
| 580 | Subtotal before Admin & Gen | | | | 179,892 | 0.97341 | 175,109 | 113,935 | 10,075 | 820 | 38,260 | 506 | 5,955 | 2,108 | 3,346 | 105 |
| 581 | Admin & General | | | | 80,612 | 0.97341 | 78,469 | 51,056 | 4,515 | 367 | 17,145 | 227 | 2,669 | 945 | 1,500 | 47 |
| 582 | Total | | | | 260,504 | 0.97341 | 253,578 | 164,991 | 14,589 | 1,187 | 55,404 | 733 | 8,623 | 3,053 | 4,846 | 152 |
| 583 | Total Labor Allocator | | | | | | 0.97341 | 0.65065 | 0.05753 | 0.00468 | 0.21849 | 0.00289 | 0.03401 | 0.01204 | 0.01911 | 0.00060 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | - | 2,553,823 | - | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | - | (650,672) | - | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 4 | Net Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | - | 1,903,150 | - | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 5 | Construction Work in Progress | Line 229 | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | - | 30,057 | - | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 6 | Plant Held for Future Use | Line 239 | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | - | 184 | - | 54 | 38 | 1 | 64 | 741 |
| 7 | Working Capital | Line 265 | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | - | 42,681 | - | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 8 | Total Rate Base | | 21,428,994 | 7,938,201 | 313,092 | 4,349,939 | 5,038,329 | - | 1,976,073 | - | 525,677 | 354,604 | 5,157 | 627,088 | 300,836 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 2,954,653 | 1,167,612 | 196,320 | 415,349 | 542,975 | - | 234,595 | - | 67,209 | 68,799 | 401 | 88,800 | 172,596 |
| 12 | Revenue Credits | Line 307 | 52,102 | 198 | 8 | 10,624 | 365 | - | 7,278 | - | 33,322 | 9 | 0 | 16 | 282 |
| 13 | Total Revenue | | 3,006,755 | 1,167,810 | 196,328 | 425,973 | 543,340 | - | 241,872 | - | 100,531 | 68,808 | 401 | 88,816 | 172,877 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 624,340 | 105,188 | 186,065 | 36,447 | 77,260 | - | 31,760 | - | 13,990 | 12,779 | 63 | 14,633 | 146,155 |
| 17 | Depreciation | Line 460 | 1,136,295 | 563,462 | 25,283 | 126,726 | 185,729 | - | 87,030 | - | 26,179 | 43,103 | 18 | 42,467 | 36,297 |
| 18 | Tax Other Than Income Tax | Line 470 | 209,642 | 73,418 | 7,152 | 40,287 | 48,492 | - | 19,417 | - | 5,262 | 3,503 | 47 | 6,290 | 5,775 |
| 19 | Gain/Loss on Disposition | Line 471 | (1,137) | (414) | (12) | (232) | (273) | - | (109) | - | (29) | (20) | (0) | (35) | (13) |
| 20 | Operating Expense before Tax | | 1,969,140 | 741,654 | 218,488 | 203,228 | 311,208 | - | 138,098 | - | 45,402 | 59,366 | 128 | 63,355 | 188,214 |
| 21 | Income Tax Expense | Line 517 | 46,927 | 8,459 | (9,791) | 24,332 | 18,604 | - | 7,347 | - | 8,050 | (1,702) | (3) | (510) | (7,858) |
| 22 | Total Operating Expense | | 2,016,068 | 750,113 | 208,697 | 227,560 | 329,812 | - | 145,445 | - | 53,452 | 57,664 | 126 | 62,844 | 180,356 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 990,687 | 417,698 | (12,369) | 198,413 | 213,528 | - | 96,427 | - | 47,079 | 11,143 | 275 | 25,971 | (7,479) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (514,528) | (139,898) | (34,361) | (107,136) | (140,375) | - | (42,376) | - | 10,155 | (13,765) | (87) | (18,077) | (28,610) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (691,346) | (187,973) | (46,169) | (143,953) | (188,614) | - | (56,938) | - | 13,644 | (18,495) | (117) | (24,289) | (38,442) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 3,469,182 | 1,307,509 | 230,681 | 522,484 | 683,349 | - | 276,971 | - | 57,054 | 82,563 | 488 | 106,877 | 201,206 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.62% | 5.26% | -3.95% | 4.56% | 4.24% | 0.00% | 4.88% | 0.00% | 8.96% | 3.14% | 5.33% | 4.14% | -2.49% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 2,954,653 | 1,167,612 | 196,320 | 415,349 | 542,975 | | 234,595 | | 67,209 | 68,799 | 401 | 88,800 | 172,596 |
| 37 | | Ln 29 | 691,346 | 187,973 | 46,169 | 143,953 | 188,614 | | 56,938 | | (13,644) | 18,495 | 117 | 24,289 | 38,442 |
| 38 | | Ln 37 / Ln 36 | 23.40% | 16.10% | 23.52% | 34.66% | 34.74% | | 24.27% | | -20.30% | 26.88% | 29.24% | 27.35% | 22.27% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,021,666 | 7,021,666 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 604,250 | 604,250 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 641,137 | 641,137 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,001,413 | 3,001,413 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,268,465 | 11,268,465 | 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 | | 43,896 | 43,896 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 48,750 | 48,750 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 4,626,881 | - | - | 4,626,881 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 45,419 | - | - | 45,419 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 4,854,063 | 181,763 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03745 | 0.00000 | 0.96255 | 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 | | 16,122,528 | 11,450,228 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71020 | 0.00000 | 0.28980 | 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 | | 5,645,502 | - | - | - | 5,645,502 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,456,382 | - | - | - | - | - | 2,456,382 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 734,062 | - | - | - | - | - | - | - | 734,062 | - | - | - | - |
| 71 | Distribution Metering | | 496,923 | - | - | - | - | - | - | - | - | 496,923 | - | - | - |
| 72 | Lighting Facilities | | 869,389 | - | - | - | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | 27,196 | - | - | - | - | - | 27,196 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 10,237,246 | 0 | 0 | 0 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55147 | 0.00000 | 0.24260 | 0.00000 | 0.07170 | 0.04854 | 0.00076 | 0.08492 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 15,091,309 | 181,763 | 0 | 4,672,300 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01204 | 0.00000 | 0.30960 | 0.37409 | 0.00000 | 0.16457 | 0.00000 | 0.04864 | 0.03293 | 0.00052 | 0.05761 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 26,359,774 | 11,450,228 | 0 | 4,672,300 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.43438 | 0.00000 | 0.17725 | 0.21417 | 0.00000 | 0.09422 | 0.00000 | 0.02785 | 0.01885 | 0.00030 | 0.03298 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 1,286,737 | 240,760 | 404,263 | 68,595 | 159,676 | - | 70,245 | - | 20,762 | 14,659 | 220 | 24,590 | 282,969 |
| 86 | Retail 100%, Class = # Bills | | 128,567 | - | - | - | - | - | - | - | - | - | - | - | 128,567 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,415,304 | 240,760 | 404,263 | 68,595 | 159,676 | 0 | 70,245 | 0 | 20,762 | 14,659 | 220 | 24,590 | 411,536 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.17011 | 0.28564 | 0.04847 | 0.11282 | 0.00000 | 0.04963 | 0.00000 | 0.01467 | 0.01036 | 0.00016 | 0.01737 | 0.29078 |
| 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 | | (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 | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.42095 | 0.01456 | 0.17070 | 0.20902 | 0.00000 | 0.09195 | 0.00000 | 0.02718 | 0.01842 | 0.00029 | 0.03219 | 0.01475 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,083,521 | 3,083,521 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 421,083 | 421,083 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 463,870 | 463,870 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 353,857 | 353,857 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,322,331 | 4,322,331 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 2,607 | 2,607 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,968 | 1,968 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 651,634 | - | - | 651,634 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 5,451 | - | - | 5,451 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 678,153 | 21,069 | 0 | 657,085 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03107 | 0.00000 | 0.96893 | 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 | | 5,000,484 | 4,343,400 | 0 | 657,085 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86860 | 0.00000 | 0.13140 | 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 | | 952,735 | - | - | - | 952,735 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 610,145 | - | - | - | - | - | 610,145 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 231,091 | - | - | - | - | - | - | - | 231,091 | - | - | - | - |
| 139 | Distribution Metering | | 163,648 | - | - | - | - | - | - | - | - | 163,648 | - | - | - |
| 140 | EV Solution | | 5,811 | - | - | - | - | - | 5,811 | - | - | - | - | - | - |
| 141 | Lighting Facilities | | 267,734 | - | - | - | - | - | - | - | - | - | - | 267,734 | - |
| 142 | Distribution IS Equipment | | 3,354 | - | - | - | - | - | - | - | - | - | 3,354 | - | - |
| 143 | Distribution Plant Total | | 2,234,519 | 0 | 0 | 0 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42637 | 0.00000 | 0.27566 | 0.00000 | 0.10342 | 0.07324 | 0.00150 | 0.11982 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 2,912,672 | 21,069 | 0 | 657,085 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00723 | 0.00000 | 0.22560 | 0.32710 | 0.00000 | 0.21147 | 0.00000 | 0.07934 | 0.05618 | 0.00115 | 0.09192 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,235,003 | 4,343,400 | 0 | 657,085 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60033 | 0.00000 | 0.09082 | 0.13168 | 0.00000 | 0.08514 | 0.00000 | 0.03194 | 0.02262 | 0.00046 | 0.03701 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 635,924 | 118,987 | 199,792 | 33,900 | 78,914 | - | 34,716 | - | 10,261 | 7,245 | 109 | 12,152 | 139,847 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 44,653 | - | - | - | - | - | - | - | - | - | - | - | 44,653 |
| 156 | General & Intangible Plant Total | | 680,577 | 118,987 | 199,792 | 33,900 | 78,914 | 0 | 34,716 | 0 | 10,261 | 7,245 | 109 | 12,152 | 184,500 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.17483 | 0.29356 | 0.04981 | 0.11595 | 0.00000 | 0.05101 | 0.00000 | 0.01508 | 0.01064 | 0.00016 | 0.01786 | 0.27109 |
| 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 | 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 | | 7,918,508 | 4,462,386 | 199,792 | 690,985 | 1,031,649 | 0 | 650,672 | 0 | 241,351 | 170,893 | 3,463 | 279,887 | 187,429 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56354 | 0.02523 | 0.08726 | 0.13028 | 0.00000 | 0.08217 | 0.00000 | 0.03048 | 0.02158 | 0.00044 | 0.03535 | 0.02367 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,268,465 | 11,268,465 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,322,331) | (4,322,331) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,946,134 | 6,946,134 | 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 | | 4,854,063 | 181,763 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (678,153) | (21,069) | 0 | (657,085) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 4,175,909 | 160,694 | 0 | 4,015,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03848 | 0.00000 | 0.96152 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 10,237,246 | 0 | 0 | 0 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 187 | Distribution Reserve | | (2,234,519) | 0 | 0 | 0 | (952,735) | 0 | (615,956) | 0 | (231,091) | (163,648) | (3,354) | (267,734) | 0 |
| 188 | Distribution Net Plant | | 8,002,727 | 0 | 0 | 0 | 4,692,766 | 0 | 1,867,622 | 0 | 502,971 | 333,274 | 4,439 | 601,655 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58640 | 0.00000 | 0.23337 | 0.00000 | 0.06285 | 0.04165 | 0.00055 | 0.07518 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,415,304 | 240,760 | 404,263 | 68,595 | 159,676 | 0 | 70,245 | 0 | 20,762 | 14,659 | 220 | 24,590 | 411,536 |
| 192 | General & Intangible Reserve | | (680,577) | (118,987) | (199,792) | (33,900) | (78,914) | 0 | (34,716) | 0 | (10,261) | (7,245) | (109) | (12,152) | (184,500) |
| 193 | General & Intangible Net Plant | | 734,728 | 121,773 | 204,470 | 34,694 | 80,762 | 0 | 35,529 | 0 | 10,501 | 7,414 | 111 | 12,437 | 227,036 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.16574 | 0.27829 | 0.04722 | 0.10992 | 0.00000 | 0.04836 | 0.00000 | 0.01429 | 0.01009 | 0.00015 | 0.01693 | 0.30901 |
| 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 | | (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 | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 207 | Total Reserve | | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | 0 | (650,672) | 0 | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 208 | Total Net Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | 0 | 1,903,150 | 0 | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.36408 | 0.01030 | 0.20398 | 0.24042 | 0.00000 | 0.09585 | 0.00000 | 0.02586 | 0.01716 | 0.00023 | 0.03093 | 0.01119 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 193,803 | 193,803 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 19,700 | 19,700 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 16,552 | 16,552 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 267,801 | 267,801 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 192,329 | - | - | 192,329 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 158,862 | - | - | - | 158,862 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 30,401 | - | - | - | - | - | 30,401 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,464 | - | - | - | - | - | - | - | 3,464 | - | - | - | - |
| 223 | Distribution Metering | | 2,534 | - | - | - | - | - | - | - | - | 2,534 | - | - | - |
| 224 | Lighting Facilities | | 1,354 | - | - | - | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | 482 | - | - | - | - | - | - | - | - | - | 482 | - | - |
| 226 | Labor | | 16,626 | 3,111 | 5,223 | 886 | 2,063 | - | 908 | - | 268 | 189 | 3 | 318 | 3,656 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | (4,752) | (134) | (2,663) | (3,138) | - | (1,251) | - | (338) | (224) | (3) | (404) | (146) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | 0 | 30,057 | 0 | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.55701 | 0.00571 | 0.21390 | 0.17712 | 0.00000 | 0.03374 | 0.00000 | 0.00381 | 0.00281 | 0.00054 | 0.00142 | 0.00394 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 98,700 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1,147 | 1,147 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 16,707 | - | - | 16,707 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 2,557 | - | - | - | 2,557 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 3,370 | 631 | 1,059 | 180 | 418 | - | 184 | - | 54 | 38 | 1 | 64 | 741 |
| 239 | Plant Held for Future Use Total | | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | 0 | 184 | 0 | 54 | 38 | 1 | 64 | 741 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82035 | 0.00865 | 0.13787 | 0.02429 | 0.00000 | 0.00150 | 0.00000 | 0.00044 | 0.00031 | 0.00000 | 0.00053 | 0.00605 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 65,502 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 5,830 | 5,830 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 6,359 | 6,359 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 110,363 | - | 110,363 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 93,486 | - | 93,486 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 981 | 981 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (374,039) | (63,018) | (111,470) | (21,835) | (46,286) | - | (19,027) | - | (8,381) | (7,656) | (38) | (8,766) | (87,561) |
| 255 | Retail 100%, Class = # Bills | | 151,479 | - | - | - | - | - | - | - | - | - | - | - | 151,479 |
| 256 | Retail 100%, Class = Prod | | (213,772) | (213,772) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 446,141 | 162,430 | 4,595 | 91,003 | 107,263 | - | 42,765 | - | 11,538 | 7,655 | 102 | 13,799 | 4,991 |
| 258 | Retail 100%, Class = T&D | | (96,030) | (1,157) | - | (29,731) | (35,924) | - | (15,804) | - | (4,671) | (3,162) | (50) | (5,532) | - |
| 259 | Retail 100%, Class = Metering | | 7,580 | - | - | - | - | - | - | - | - | 7,580 | - | - | - |
| 260 | Retail 100%, Removed | | (0) | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,875) | (8,875) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 377,880 | 159,067 | 5,500 | 64,504 | 78,985 | - | 34,747 | - | 10,270 | 6,961 | 109 | 12,163 | 5,572 |
| 264 | Gross Trans Plant | | (11,794) | (442) | - | (11,352) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | 0 | 42,681 | 0 | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.20123 | 0.18263 | 0.16502 | 0.18542 | 0.00000 | 0.07607 | 0.00000 | 0.01560 | 0.02028 | 0.00022 | 0.02079 | 0.13274 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 271 | Accumulated Depreciation | | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | 0 | (650,672) | 0 | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 272 | Net Electric Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | 0 | 1,903,150 | 0 | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 273 | Construction Work in Progress | | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | 0 | 30,057 | 0 | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 274 | Plant Held for Future Use | | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | 0 | 184 | 0 | 54 | 38 | 1 | 64 | 741 |
| 275 | Working Capital | | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | 0 | 42,681 | 0 | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 276 | Total Rate Base | | 21,428,994 | 7,938,201 | 313,092 | 4,349,939 | 5,038,329 | 0 | 1,976,073 | 0 | 525,677 | 354,604 | 5,157 | 627,088 | 300,836 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.37044 | 0.01461 | 0.20299 | 0.23512 | 0.00000 | 0.09221 | 0.00000 | 0.02453 | 0.01655 | 0.00024 | 0.02926 | 0.01404 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 2,750,358 | 1,060,666 | 196,320 | 415,349 | 542,975 | - | 226,045 | - | 67,209 | 68,799 | 401 | - | 172,596 |
| 282 | Production Solar Demand | | 106,946 | 106,946 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 88,800 | | | | | | | | | | | 88,800 | |
| 285 | Retail Revenue | | 2,954,653 | 1,167,612 | 196,320 | 415,349 | 542,975 | - | 234,595 | - | 67,209 | 68,799 | 401 | 88,800 | 172,596 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 2,954,653 | 1,167,612 | 196,320 | 415,349 | 542,975 | 0 | 234,595 | 0 | 67,209 | 68,799 | 401 | 88,800 | 172,596 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.39518 | 0.06644 | 0.14057 | 0.18377 | 0.00000 | 0.07940 | 0.00000 | 0.02275 | 0.02328 | 0.00014 | 0.03005 | 0.05841 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 3,474,356 | 1,299,249 | 240,480 | 508,776 | 665,110 | - | 276,902 | - | 82,326 | 84,274 | 491 | 107,403 | 209,345 |
| 292 | Less Lighting Facilities | | (107,403) | | | | | | | | | | | (107,403) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 3,366,954 | 1,299,249 | 240,480 | 508,776 | 665,110 | - | 276,902 | - | 82,326 | 84,274 | 491 | - | 209,345 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.38588 | 0.07142 | 0.15111 | 0.19754 | 0.00000 | 0.08224 | 0.00000 | 0.02445 | 0.02503 | 0.00015 | 0.00000 | 0.06218 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 10,515 | - | - | 10,515 | - | - | - | - | - | - | - | - | - |
| 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 | 198 | 8 | 109 | 126 | - | 49 | - | 13 | 9 | 0 | 16 | 8 |
| 307 | Total Revenue Credits | | 52,102 | 198 | 8 | 10,624 | 365 | 0 | 7,278 | 0 | 33,322 | 9 | 0 | 16 | 282 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00381 | 0.00015 | 0.20391 | 0.00700 | 0.00000 | 0.13968 | 0.00000 | 0.63956 | 0.00017 | 0.00000 | 0.00030 | 0.00541 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 35,428 | 35,428 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 2,932 | 2,932 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 5,469 | 5,469 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 16,434 | 16,434 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 60,263 | 60,263 | 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 | | 101,968 | - | 101,968 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 9,136 | - | 9,136 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 8,332 | - | 8,332 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 7,926 | - | 7,926 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 127,363 | 0 | 127,363 | 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 | | 187,626 | 60,263 | 127,363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.32119 | 0.67881 | 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 | | 219 | 219 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 114 | 114 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 127 | 127 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 22,495 | - | - | 22,495 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 118 | - | - | 118 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 23,086 | 473 | 0 | 22,613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02049 | 0.00000 | 0.97951 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 49,394 | - | - | - | 49,394 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 19,414 | - | - | - | - | - | 19,414 | - | - | - | - | - | - |
| 344 | Distribution Service | | 10,367 | - | - | - | - | - | - | - | 10,367 | - | - | - | - |
| 345 | Distribution Metering | | 9,998 | - | - | - | - | - | - | - | - | 9,998 | - | - | - |
| 346 | Lighting Facilities | | 10,342 | - | - | - | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 25 | - | - | - | - | - | - | - | - | - | 25 | - | - |
| 349 | Distribution O&M Total | | 99,626 | 0 | 0 | 0 | 49,394 | 0 | 19,501 | 0 | 10,367 | 9,998 | 25 | 10,342 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49580 | 0.00000 | 0.19574 | 0.00000 | 0.10406 | 0.10035 | 0.00025 | 0.10380 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 241 | - | - | - | - | - | - | - | - | 241 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 81,511 | - | - | - | - | - | - | - | - | - | - | - | 81,511 |
| 356 | Customer Accounting O&M | | 81,753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 | 0 | 0 | 81,511 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00295 | 0.00000 | 0.00000 | 0.99705 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,379 | - | - | - | - | - | - | - | - | - | - | - | 3,379 |
| 361 | Customer Serv & Info. O&M | | 3,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,379 |
| 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 | | 15,796 | - | - | - | - | - | - | - | - | - | - | - | 15,796 |
| 366 | Sales O&M | | 15,796 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,796 |
| 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 | | 185,779 | 34,761 | 58,367 | 9,904 | 23,054 | - | 10,142 | - | 2,998 | 2,116 | 32 | 3,550 | 40,855 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23,021 | 9,691 | 335 | 3,930 | 4,812 | - | 2,117 | - | 626 | 424 | 7 | 741 | 339 |
| 373 | Retail 100%, Class = # Bills | | 4,273 | - | - | - | - | - | - | - | - | - | - | - | 4,273 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 213,074 | 44,452 | 58,702 | 13,833 | 27,866 | 0 | 12,259 | 0 | 3,623 | 2,540 | 38 | 4,291 | 45,468 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.20862 | 0.27550 | 0.06492 | 0.13078 | 0.00000 | 0.05753 | 0.00000 | 0.01700 | 0.01192 | 0.00018 | 0.02014 | 0.21339 |
| 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 | | 624,340 | 105,188 | 186,065 | 36,447 | 77,260 | 0 | 31,760 | 0 | 13,990 | 12,779 | 63 | 14,633 | 146,155 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16848 | 0.29802 | 0.05838 | 0.12375 | 0.00000 | 0.05087 | 0.00000 | 0.02241 | 0.02047 | 0.00010 | 0.02344 | 0.23409 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 624,340 | 105,188 | 186,065 | 36,447 | 77,260 | - | 31,760 | - | 13,990 | 12,779 | 63 | 14,633 | 146,155 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 333,201 | 333,201 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 56,711 | 56,711 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 30,116 | 30,116 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 113,329 | 113,329 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 533,356 | 533,356 | 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 | | 899 | 899 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1,023 | 1,023 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 117,427 | - | - | 117,427 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 999 | - | - | 999 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 121,995 | 3,569 | 0 | 118,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02925 | 0.00000 | 0.97075 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 655,351 | 536,925 | 0 | 118,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81929 | 0.00000 | 0.18071 | 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 | | 171,057 | - | - | - | 171,057 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 78,063 | - | - | - | - | - | 78,063 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 24,378 | - | - | - | - | - | - | - | 24,378 | - | - | - | - |
| 423 | Distribution Metering | | 32,430 | - | - | - | - | - | - | - | - | 32,430 | - | - | - |
| 424 | Lighting Facilities | | 40,328 | - | - | - | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,709 | - | - | - | - | - | 2,709 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 348,966 | 0 | 0 | 0 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49018 | 0.00000 | 0.23146 | 0.00000 | 0.06986 | 0.09293 | 0.00000 | 0.11557 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 470,961 | 3,569 | 0 | 118,427 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00758 | 0.00000 | 0.25146 | 0.36321 | 0.00000 | 0.17151 | 0.00000 | 0.05176 | 0.06886 | 0.00000 | 0.08563 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,004,317 | 536,925 | 0 | 118,427 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53462 | 0.00000 | 0.11792 | 0.17032 | 0.00000 | 0.08043 | 0.00000 | 0.02427 | 0.03229 | 0.00000 | 0.04016 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 79,823 | 14,936 | 25,079 | 4,255 | 9,906 | - | 4,358 | - | 1,288 | 909 | 14 | 1,525 | 17,554 |
| 438 | Retail 100%, Class = # Bills | | 12,134 | - | - | - | - | - | - | - | - | - | - | - | 12,134 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 91,957 | 14,936 | 25,079 | 4,255 | 9,906 | 0 | 4,358 | 0 | 1,288 | 909 | 14 | 1,525 | 29,688 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.16242 | 0.27272 | 0.04627 | 0.10772 | 0.00000 | 0.04739 | 0.00000 | 0.01401 | 0.00989 | 0.00015 | 0.01659 | 0.32284 |
| 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 | | 6,388 | - | - | - | - | - | - | - | - | - | - | - | 6,388 |
| 451 | Retail 100%, Class = Net Plant | | 19,826 | 7,218 | 204 | 4,044 | 4,767 | - | 1,900 | - | 513 | 340 | 5 | 613 | 222 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 9,424 | - | - | - | - | - | - | - | - | 9,424 | - | - | - |
| 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 | | 40,021 | 11,601 | 204 | 4,044 | 4,767 | 0 | 1,900 | 0 | 513 | 9,764 | 5 | 613 | 6,609 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,136,295 | 563,462 | 25,283 | 126,726 | 185,729 | 0 | 87,030 | 0 | 26,179 | 43,103 | 18 | 42,467 | 36,297 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.49588 | 0.02225 | 0.11153 | 0.16345 | 0.00000 | 0.07659 | 0.00000 | 0.02304 | 0.03793 | 0.00002 | 0.03737 | 0.03194 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 16,430 | 3,074 | 5,162 | 876 | 2,039 | - | 897 | - | 265 | 187 | 3 | 314 | 3,613 |
| 466 | Net Total Plant | | 193,212 | 70,344 | 1,990 | 39,411 | 46,453 | - | 18,520 | - | 4,997 | 3,315 | 44 | 5,976 | 2,161 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 209,642 | 73,418 | 7,152 | 40,287 | 48,492 | 0 | 19,417 | 0 | 5,262 | 3,503 | 47 | 6,290 | 5,775 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.35021 | 0.03411 | 0.19217 | 0.23131 | 0.00000 | 0.09262 | 0.00000 | 0.02510 | 0.01671 | 0.00022 | 0.03000 | 0.02754 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 3,006,755 | 1,167,810 | 196,328 | 425,973 | 543,340 | 0 | 241,872 | 0 | 100,531 | 68,808 | 401 | 88,816 | 172,877 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,969,140 | 741,654 | 218,488 | 203,228 | 311,208 | 0 | 138,098 | 0 | 45,402 | 59,366 | 128 | 63,355 | 188,214 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,037,614 | 426,156 | (22,160) | 222,745 | 232,132 | 0 | 103,774 | 0 | 55,129 | 9,442 | 272 | 25,461 | (15,337) |
| 478 | Interest Expense | Line 8 x WACC | 396,620 | 146,925 | 5,795 | 80,511 | 93,252 | - | 36,574 | - | 9,730 | 6,563 | 95 | 11,606 | 5,568 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 640,995 | 279,231 | (27,955) | 142,234 | 138,879 | - | 67,200 | - | 45,400 | 2,878 | 177 | 13,855 | (20,905) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 640,995 | 279,231 | (27,955) | 142,234 | 138,879 | 0 | 67,200 | 0 | 45,400 | 2,878 | 177 | 13,855 | (20,905) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 484 | State Temporary Differences | JSS Sch. 12 | (651,144) | (274,097) | (9,478) | (111,151) | (136,103) | - | (59,875) | - | (17,697) | (11,994) | (188) | (20,959) | (9,602) |
| 485 | State Taxable Income | Ln 482:484 | 10,600 | 13,869 | (37,131) | 34,625 | 7,113 | 0 | 9,233 | 0 | 28,267 | (8,734) | (5) | (6,437) | (30,200) |
| 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 | 583 | 763 | (2,042) | 1,904 | 391 | - | 508 | - | 1,555 | (480) | (0) | (354) | (1,661) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 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 | 36,396 | 15,838 | (1,521) | 8,018 | 7,877 | - | 3,801 | - | 2,528 | 179 | 10 | 799 | (1,133) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 640,995 | 279,231 | (27,955) | 142,234 | 138,879 | - | 67,200 | - | 45,400 | 2,878 | 177 | 13,855 | (20,905) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (643,886) | (271,042) | (9,372) | (109,912) | (134,586) | - | (59,207) | - | (17,500) | (11,860) | (186) | (20,726) | (9,495) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (583) | (763) | 2,042 | (1,904) | (391) | - | (508) | - | (1,555) | 480 | 0 | 354 | 1,661 |
| 497 | Fed. Taxable Income | Ln 493:496 | 17,275 | 16,161 | (34,983) | 33,960 | 8,239 | - | 9,393 | - | 26,909 | (8,120) | (3) | (5,849) | (28,432) |
| 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 | 3,628 | 3,394 | (7,346) | 7,132 | 1,730 | - | 1,972 | - | 5,651 | (1,705) | (1) | (1,228) | (5,971) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 3,628 | 3,394 | (7,346) | 7,132 | 1,730 | - | 1,972 | - | 5,651 | (1,705) | (1) | (1,228) | (5,971) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (7,521) | (3,166) | (109) | (1,284) | (1,572) | - | (692) | - | (204) | (139) | (2) | (242) | (111) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 10,531 | (7,380) | (8,270) | 16,315 | 10,727 | - | 3,546 | - | 5,522 | (1,881) | (13) | (1,309) | (6,725) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 4,211 | 4,157 | (9,389) | 9,036 | 2,121 | - | 2,480 | - | 7,206 | (2,185) | (1) | (1,582) | (7,632) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 163,508 | 68,828 | 2,380 | 27,911 | 34,177 | - | 15,035 | - | 4,444 | 3,012 | 47 | 5,263 | 2,411 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 514 | Total Amortization of ITC | Line 504 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 515 | Total Amortization of PTC | Line 505 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 46,927 | 8,459 | (9,791) | 24,332 | 18,604 | - | 7,347 | - | 8,050 | (1,702) | (3) | (510) | (7,858) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.10% | 26.08% | 25.09% | 25.93% | 26.08% | 0.00% | 26.01% | 0.00% | 25.64% | 28.45% | 26.14% | 26.47% | 25.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 524 | Interest Expense | Line 8 x WACC | (396,620) | (146,925) | (5,795) | (80,511) | (93,252) | - | (36,574) | - | (9,730) | (6,563) | (95) | (11,606) | (5,568) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (643,886) | (271,042) | (9,372) | (109,912) | (134,586) | - | (59,207) | - | (17,500) | (11,860) | (186) | (20,726) | (9,495) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 533 | Base for FIT Computation | Ln 523:532 | 499,883 | 140,755 | 6,313 | 129,134 | 140,970 | - | 47,194 | - | 10,335 | 6,829 | 77 | 12,545 | 5,731 |
| 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 | 132,880 | 37,416 | 1,678 | 34,327 | 37,473 | - | 12,545 | - | 2,747 | 1,815 | 20 | 3,335 | 1,524 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 12,089 | (27,110) | (1,104) | 21,712 | 19,779 | - | 2,377 | - | (852) | (713) | (29) | (856) | (1,114) |
| 541 | Total FIT - Deferred | Line 532 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 147,305 | 29,808 | 864 | 44,794 | 48,042 | - | 14,810 | - | 2,823 | 1,778 | 10 | 3,496 | 880 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 546 | Interest Expense | Line 27 x WACC | (396,620) | (146,925) | (5,795) | (80,511) | (93,252) | - | (36,574) | - | (9,730) | (6,563) | (95) | (11,606) | (5,568) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 548 | Temporary State Differences | JSS Sch. 12 | (651,144) | (274,097) | (9,478) | (111,151) | (136,103) | - | (59,875) | - | (17,697) | (11,994) | (188) | (20,959) | (9,602) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 550 | Net FIT Allowable | Line 542 | 147,305 | 29,808 | 864 | 44,794 | 48,042 | - | 14,810 | - | 2,823 | 1,778 | 10 | 3,496 | 880 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 661,319 | 190,192 | 8,407 | 168,335 | 184,411 | - | 62,366 | - | 13,858 | 9,170 | 106 | 16,799 | 7,676 |
| 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 | 38,489 | 11,069 | 489 | 9,797 | 10,733 | - | 3,630 | - | 807 | 534 | 6 | 978 | 447 |
| 555 | Total SIT - Deferred | Line 549 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 74,302 | 26,145 | 1,011 | 15,911 | 18,219 | - | 6,923 | - | 1,780 | 1,193 | 16 | 2,130 | 975 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 221,607 | 55,953 | 1,875 | 60,704 | 66,260 | - | 21,733 | - | 4,602 | 2,971 | 27 | 5,627 | 1,855 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.25249 | 0.00846 | 0.27393 | 0.29900 | 0.00000 | 0.09807 | 0.00000 | 0.02077 | 0.01341 | 0.00012 | 0.02539 | 0.00837 |
| 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 | | 3,456 | 3,456 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 108 | 108 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 41,131 | - | 41,131 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 5,070 | - | 5,070 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 2,181 | - | 2,181 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 6,633 | - | 6,633 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 87,480 | 32,465 | 55,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 9,634 | 299 | - | 9,335 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 39,404 | - | - | - | 21,730 | - | 9,559 | - | 2,825 | 1,913 | 30 | 3,346 | - |
| 576 | Subtotal Prod, Trans and Dist | | 136,519 | 32,765 | 55,015 | 9,335 | 21,730 | 0 | 9,559 | 0 | 2,825 | 1,913 | 30 | 3,346 | 0 |
| 577 | Customer Accounts | | 27,858 | - | - | - | - | - | - | - | - | 82 | - | - | 27,776 |
| 578 | Customer Service & Info. | | 5,067 | - | - | - | - | - | - | - | - | - | - | - | 5,067 |
| 579 | Sales | | 5,666 | - | - | - | - | - | - | - | - | - | - | - | 5,666 |
| 580 | Subtotal before Admin & Gen | | 175,109 | 32,765 | 55,015 | 9,335 | 21,730 | - | 9,559 | - | 2,825 | 1,995 | 30 | 3,346 | 38,509 |
| 581 | Admin & General | | 78,469 | 14,682 | 24,653 | 4,183 | 9,737 | - | 4,284 | - | 1,266 | 894 | 13 | 1,500 | 17,256 |
| 582 | Total | | 253,578 | 47,447 | 79,668 | 13,518 | 31,467 | - | 13,843 | - | 4,092 | 2,889 | 43 | 4,846 | 55,765 |
| 583 | Total Labor Allocator | | 1.00000 | 0.18711 | 0.31418 | 0.05331 | 0.12409 | 0.00000 | 0.05459 | 0.00000 | 0.01614 | 0.01139 | 0.00017 | 0.01911 | 0.21991 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 17,493,304 | 7,220,004 | 212,627 | 2,964,079 | 3,706,383 | - | 1,960,253 | - | 659,570 | 412,646 | - | - | 357,742 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | - | (500,165) | - | (210,895) | (137,844) | - | - | (163,726) |
| 4 | Net Plant in Service | | 12,529,072 | 4,464,168 | 107,544 | 2,532,065 | 3,047,715 | - | 1,460,088 | - | 448,676 | 274,802 | - | - | 194,016 |
| 5 | Construction Work in Progress | Line 229 | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | - | 23,330 | - | 2,966 | 2,016 | - | - | 3,066 |
| 6 | Plant Held for Future Use | Line 239 | 75,934 | 62,052 | 557 | 10,558 | 1,900 | - | 141 | - | 48 | 31 | - | - | 647 |
| 7 | Working Capital | Line 265 | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | - | 32,686 | - | 7,651 | 9,177 | - | - | 65,063 |
| 8 | Total Rate Base | | 13,527,900 | 4,902,395 | 164,674 | 2,719,647 | 3,216,780 | - | 1,516,245 | - | 459,340 | 286,027 | - | - | 262,792 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 1,895,975 | 721,082 | 181,290 | 276,349 | 361,264 | - | 150,397 | - | 44,717 | 45,775 | 267 | - | 114,835 |
| 12 | Revenue Credits | Line 307 | 42,020 | 123 | 4 | 6,642 | 233 | - | 5,648 | - | 29,117 | 7 | - | - | 246 |
| 13 | Total Revenue | | 1,937,995 | 721,205 | 181,294 | 282,991 | 361,497 | - | 156,045 | - | 73,834 | 45,782 | 267 | - | 115,081 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 409,620 | 64,961 | 97,863 | 22,787 | 49,328 | - | 24,476 | - | 12,225 | 10,308 | - | - | 127,672 |
| 17 | Depreciation | Line 460 | 713,823 | 347,977 | 13,298 | 79,231 | 118,581 | - | 65,386 | - | 22,876 | 34,768 | - | - | 31,707 |
| 18 | Tax Other Than Income Tax | Line 470 | 132,615 | 45,341 | 3,762 | 25,188 | 30,960 | - | 14,897 | - | 4,598 | 2,825 | - | - | 5,044 |
| 19 | Gain/Loss on Disposition | Line 471 | (717) | (256) | (6) | (145) | (174) | - | (84) | - | (26) | (16) | - | - | (11) |
| 20 | Operating Expense before Tax | | 1,255,341 | 458,023 | 114,916 | 127,061 | 198,694 | - | 104,676 | - | 39,672 | 47,885 | - | - | 164,412 |
| 21 | Income Tax Expense | Line 517 | 37,072 | 5,224 | 14,628 | 19,437 | 15,577 | - | (1,536) | - | 3,483 | (3,836) | 68 | - | (15,972) |
| 22 | Total Operating Expense | | 1,292,413 | 463,247 | 129,544 | 146,498 | 214,271 | - | 103,140 | - | 43,155 | 44,049 | 68 | - | 148,441 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 645,582 | 257,957 | 51,750 | 136,493 | 147,225 | - | 52,905 | - | 30,679 | 1,733 | 199 | - | (33,360) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (304,645) | (86,397) | 40,183 | (54,540) | (78,728) | - | (53,599) | - | (1,586) | (18,358) | 199 | - | (51,819) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (409,336) | (116,087) | 53,992 | (73,283) | (105,782) | - | (72,018) | - | (2,132) | (24,667) | 267 | - | (69,626) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 2,200,620 | 807,479 | 141,107 | 330,889 | 439,992 | - | 203,996 | - | 46,303 | 64,133 | 68 | - | 166,654 |
| 32 | | | | | | | | | | | | | | | |
| 33 | | Ln 25 / Ln 8 | 4.77% | 5.26% | 31.43% | 5.02% | 4.58% | 0.00% | 3.49% | 0.00% | 6.68% | 0.61% | 0.00% | 0.00% | -12.69% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 1,895,975 | 721,082 | 181,290 | 276,349 | 361,264 | | 150,397 | | 44,717 | 45,775 | 267 | | 114,835 |
| 37 | | Ln 29 | 409,336 | 116,087 | (53,992) | 73,283 | 105,782 | | 72,018 | | 2,132 | 24,667 | (267) | | 69,626 |
| 38 | | Ln 37 / Ln 36 | 21.59% | 16.10% | -29.78% | 26.52% | 29.28% | | 47.89% | | 4.77% | 53.89% | -100.31% | | 60.63% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 4,336,370 | 4,336,370 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 373,166 | 373,166 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 395,947 | 395,947 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 1,853,582 | 1,853,582 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 6,959,066 | 6,959,066 | 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 | | 51,978 | 51,978 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 3,058 | 3,058 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 27,109 | 27,109 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 30,106 | 30,106 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 2,892,796 | - | - | 2,892,796 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 28,397 | - | - | 28,397 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 3,033,444 | 112,251 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03700 | 0.00000 | 0.96300 | 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 | | 9,992,510 | 7,071,317 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.70766 | 0.00000 | 0.29234 | 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 | | 3,604,437 | - | - | - | 3,604,437 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 1,906,335 | - | - | - | - | - | 1,906,335 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 641,428 | - | - | - | - | - | - | - | 641,428 | - | - | - | - |
| 71 | Distribution Metering | | 400,822 | - | - | - | - | - | - | - | - | 400,822 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 6,553,022 | 0 | 0 | 0 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55004 | 0.00000 | 0.29091 | 0.00000 | 0.09788 | 0.06117 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 9,586,466 | 112,251 | 0 | 2,921,193 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01171 | 0.00000 | 0.30472 | 0.37599 | 0.00000 | 0.19886 | 0.00000 | 0.06691 | 0.04181 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 16,545,532 | 7,071,317 | 0 | 2,921,193 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42739 | 0.00000 | 0.17655 | 0.21785 | 0.00000 | 0.11522 | 0.00000 | 0.03877 | 0.02423 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | 0.18 | | | | | | | | | | | |
| 85 | Labor | | 837,215 | 148,686 | 212,627 | 42,886 | 101,947 | - | 53,918 | - | 18,142 | 11,824 | - | - | 247,185 |
| 86 | Retail 100%, Class = # Bills | | 112,309 | - | - | - | - | - | - | - | - | - | - | - | 112,309 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 949,524 | 148,686 | 212,627 | 42,886 | 101,947 | 0 | 53,918 | 0 | 18,142 | 11,824 | 0 | 0 | 359,494 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15659 | 0.22393 | 0.04517 | 0.10737 | 0.00000 | 0.05678 | 0.00000 | 0.01911 | 0.01245 | 0.00000 | 0.00000 | 0.37860 |
| 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 | | (1,751) | - | - | - | - | - | - | - | - | - | - | - | (1,751) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (1,751) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,751) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 17,493,304 | 7,220,004 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41273 | 0.01215 | 0.16944 | 0.21187 | 0.00000 | 0.11206 | 0.00000 | 0.03770 | 0.02359 | 0.00000 | 0.00000 | 0.02045 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 1,904,290 | 1,904,290 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 260,048 | 260,048 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 286,472 | 286,472 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 218,532 | 218,532 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 2,669,342 | 2,669,342 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 8,903 | 8,903 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 1,283 | 1,283 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 1,610 | 1,610 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,215 | 1,215 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 407,412 | - | - | 407,412 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 3,408 | - | - | 3,408 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 423,831 | 13,011 | 0 | 410,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03070 | 0.00000 | 0.96930 | 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 | | 3,093,173 | 2,682,353 | 0 | 410,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86719 | 0.00000 | 0.13281 | 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 | | 608,285 | - | - | - | 608,285 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 473,518 | - | - | - | - | - | 473,518 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 201,929 | - | - | - | - | - | - | - | 201,929 | - | - | - | - |
| 139 | Distribution Metering | | 132,000 | - | - | - | - | - | - | - | - | 132,000 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 1,415,732 | 0 | 0 | 0 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42966 | 0.00000 | 0.33447 | 0.00000 | 0.14263 | 0.09324 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 1,839,563 | 13,011 | 0 | 410,819 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00707 | 0.00000 | 0.22332 | 0.33067 | 0.00000 | 0.25741 | 0.00000 | 0.10977 | 0.07176 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 4,508,904 | 2,682,353 | 0 | 410,819 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.59490 | 0.00000 | 0.09111 | 0.13491 | 0.00000 | 0.10502 | 0.00000 | 0.04478 | 0.02928 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 413,763 | 73,483 | 105,083 | 21,195 | 50,384 | - | 26,647 | - | 8,966 | 5,843 | - | - | 122,162 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 39,006 | - | - | - | - | - | - | - | - | - | - | - | 39,006 |
| 156 | General & Intangible Plant Total | | 452,770 | 73,483 | 105,083 | 21,195 | 50,384 | 0 | 26,647 | 0 | 8,966 | 5,843 | 0 | 0 | 161,168 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16230 | 0.23209 | 0.04681 | 0.11128 | 0.00000 | 0.05885 | 0.00000 | 0.01980 | 0.01291 | 0.00000 | 0.00000 | 0.35596 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,558 | - | - | - | - | - | - | - | - | - | - | - | 2,558 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,558 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 4,964,232 | 2,755,836 | 105,083 | 432,014 | 658,669 | 0 | 500,165 | 0 | 210,895 | 137,844 | 0 | 0 | 163,726 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.55514 | 0.02117 | 0.08703 | 0.13268 | 0.00000 | 0.10075 | 0.00000 | 0.04248 | 0.02777 | 0.00000 | 0.00000 | 0.03298 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 6,959,066 | 6,959,066 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (2,669,342) | (2,669,342) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 4,289,724 | 4,289,724 | 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 | | 3,033,444 | 112,251 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (423,831) | (13,011) | 0 | (410,819) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 2,609,613 | 99,240 | 0 | 2,510,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03803 | 0.00000 | 0.96197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 6,553,022 | 0 | 0 | 0 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (1,415,732) | 0 | 0 | 0 | (608,285) | 0 | (473,518) | 0 | (201,929) | (132,000) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 5,137,290 | 0 | 0 | 0 | 2,996,152 | 0 | 1,432,817 | 0 | 439,500 | 268,822 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58322 | 0.00000 | 0.27891 | 0.00000 | 0.08555 | 0.05233 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 949,524 | 148,686 | 212,627 | 42,886 | 101,947 | 0 | 53,918 | 0 | 18,142 | 11,824 | 0 | 0 | 359,494 |
| 192 | General & Intangible Reserve | | (452,770) | (73,483) | (105,083) | (21,195) | (50,384) | 0 | (26,647) | 0 | (8,966) | (5,843) | 0 | 0 | (161,168) |
| 193 | General & Intangible Net Plant | | 496,754 | 75,203 | 107,544 | 21,691 | 51,563 | 0 | 27,271 | 0 | 9,176 | 5,980 | 0 | 0 | 198,325 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15139 | 0.21649 | 0.04367 | 0.10380 | 0.00000 | 0.05490 | 0.00000 | 0.01847 | 0.01204 | 0.00000 | 0.00000 | 0.39924 |
| 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 | | (1,751) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,751) |
| 202 | Other Reserve | | (2,558) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (2,558) |
| 203 | Other Net Plant | | (4,309) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (4,309) |
| 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 | | 17,493,304 | 7,220,004 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 207 | Total Reserve | | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | 0 | (500,165) | 0 | (210,895) | (137,844) | 0 | 0 | (163,726) |
| 208 | Total Net Plant in Service | | 12,529,072 | 4,464,168 | 107,544 | 2,532,065 | 3,047,715 | 0 | 1,460,088 | 0 | 448,676 | 274,802 | 0 | 0 | 194,016 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35630 | 0.00858 | 0.20210 | 0.24325 | 0.00000 | 0.11654 | 0.00000 | 0.03581 | 0.02193 | 0.00000 | 0.00000 | 0.01549 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 119,687 | 119,687 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 12,166 | 12,166 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 10,222 | 10,222 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 165,386 | 165,386 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 120,247 | - | - | 120,247 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 101,427 | - | - | - | 101,427 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 23,593 | - | - | - | - | - | 23,593 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,027 | - | - | - | - | - | - | - | 3,027 | - | - | - | - |
| 223 | Distribution Metering | | 2,044 | - | - | - | - | - | - | - | - | 2,044 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 10,818 | 1,921 | 2,747 | 554 | 1,317 | - | 697 | - | 234 | 153 | - | - | 3,194 |
| 227 | Retail 100%, Class = Net Plant | | (8,237) | (2,935) | (71) | (1,665) | (2,004) | - | (960) | - | (295) | (181) | - | - | (128) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | 0 | 23,330 | 0 | 2,966 | 2,016 | 0 | 0 | 3,066 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54686 | 0.00478 | 0.21260 | 0.17977 | 0.00000 | 0.04163 | 0.00000 | 0.00529 | 0.00360 | 0.00000 | 0.00000 | 0.00547 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 60,954 | 60,954 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 708 | 708 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 10,446 | - | - | 10,446 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 1,633 | - | - | - | 1,633 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2,193 | 389 | 557 | 112 | 267 | - | 141 | - | 48 | 31 | - | - | 647 |
| 239 | Plant Held for Future Use Total | | 75,934 | 62,052 | 557 | 10,558 | 1,900 | 0 | 141 | 0 | 48 | 31 | 0 | 0 | 647 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81719 | 0.00733 | 0.13904 | 0.02502 | 0.00000 | 0.00186 | 0.00000 | 0.00063 | 0.00041 | 0.00000 | 0.00000 | 0.00853 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 40,452 | 40,452 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 3,600 | 3,600 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 3,927 | 3,927 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 58,047 | - | 58,047 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 49,170 | - | 49,170 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 606 | 606 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (245,401) | (38,918) | (58,629) | (13,652) | (29,552) | - | (14,664) | - | (7,324) | (6,175) | - | - | (76,488) |
| 255 | Retail 100%, Class = # Bills | | 132,323 | - | - | - | - | - | - | - | - | - | - | - | 132,323 |
| 256 | Retail 100%, Class = Prod | | (132,019) | (132,019) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 281,534 | 100,312 | 2,417 | 56,897 | 68,484 | - | 32,809 | - | 10,082 | 6,175 | - | - | 4,360 |
| 258 | Retail 100%, Class = T&D | | (61,001) | (714) | - | (18,588) | (22,936) | - | (12,130) | - | (4,082) | (2,551) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 6,114 | - | - | - | - | - | - | - | - | 6,114 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (5,481) | (5,481) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 238,013 | 98,235 | 2,893 | 40,329 | 50,429 | - | 26,671 | - | 8,974 | 5,614 | - | - | 4,867 |
| 264 | Gross Trans Plant | | (7,370) | (273) | - | (7,098) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | 0 | 32,686 | 0 | 7,651 | 9,177 | 0 | 0 | 65,063 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19234 | 0.14868 | 0.15969 | 0.18323 | 0.00000 | 0.09016 | 0.00000 | 0.02110 | 0.02532 | 0.00000 | 0.00000 | 0.17948 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 17,493,304 | 7,220,004 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 271 | Accumulated Depreciation | | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | 0 | (500,165) | 0 | (210,895) | (137,844) | 0 | 0 | (163,726) |
| 272 | Net Electric Plant in Service | | 12,529,072 | 4,464,168 | 107,544 | 2,532,065 | 3,047,715 | 0 | 1,460,088 | 0 | 448,676 | 274,802 | 0 | 0 | 194,016 |
| 273 | Construction Work in Progress | | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | 0 | 23,330 | 0 | 2,966 | 2,016 | 0 | 0 | 3,066 |
| 274 | Plant Held for Future Use | | 75,934 | 62,052 | 557 | 10,558 | 1,900 | 0 | 141 | 0 | 48 | 31 | 0 | 0 | 647 |
| 275 | Working Capital | | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | 0 | 32,686 | 0 | 7,651 | 9,177 | 0 | 0 | 65,063 |
| 276 | Total Rate Base | | 13,527,900 | 4,902,395 | 164,674 | 2,719,647 | 3,216,780 | 0 | 1,516,245 | 0 | 459,340 | 286,027 | 0 | 0 | 262,792 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36239 | 0.01217 | 0.20104 | 0.23779 | 0.00000 | 0.11208 | 0.00000 | 0.03396 | 0.02114 | 0.00000 | 0.00000 | 0.01943 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 1,829,928 | 655,035 | 181,290 | 276,349 | 361,264 | - | 150,397 | - | 44,717 | 45,775 | 267 | - | 114,835 |
| 282 | Production Solar Demand | | 66,046 | 66,046 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 1,895,975 | 721,082 | 181,290 | 276,349 | 361,264 | - | 150,397 | - | 44,717 | 45,775 | 267 | - | 114,835 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 1,895,975 | 721,082 | 181,290 | 276,349 | 361,264 | 0 | 150,397 | 0 | 44,717 | 45,775 | 267 | 0 | 114,835 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.38032 | 0.09562 | 0.14576 | 0.19054 | 0.00000 | 0.07932 | 0.00000 | 0.02359 | 0.02414 | 0.00014 | 0.00000 | 0.06057 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 2,205,568 | 802,377 | 126,483 | 318,094 | 424,647 | - | 211,180 | - | 71,937 | 67,976 | - | - | 182,872 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 2,205,568 | 802,377 | 126,483 | 318,094 | 424,647 | - | 211,180 | - | 71,937 | 67,976 | - | - | 182,872 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36380 | 0.05735 | 0.14422 | 0.19253 | 0.00000 | 0.09575 | 0.00000 | 0.03262 | 0.03082 | 0.00000 | 0.00000 | 0.08291 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 6,574 | - | - | 6,574 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 152 | - | - | - | 152 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 5,610 | - | - | - | - | - | 5,610 | - | - | - | - | - | - |
| 301 | Distribution Service | | 29,106 | - | - | - | - | - | - | - | 29,106 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 239 | - | - | - | - | - | - | - | - | - | - | - | 239 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 338 | 123 | 4 | 68 | 80 | - | 38 | - | 11 | 7 | - | - | 7 |
| 307 | Total Revenue Credits | | 42,020 | 123 | 4 | 6,642 | 233 | 0 | 5,648 | 0 | 29,117 | 7 | 0 | 0 | 246 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00292 | 0.00010 | 0.15808 | 0.00554 | 0.00000 | 0.13440 | 0.00000 | 0.69294 | 0.00017 | 0.00000 | 0.00000 | 0.00586 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 21,879 | 21,879 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 1,811 | 1,811 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 3,378 | 3,378 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 10,149 | 10,149 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 37,217 | 37,217 | 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 | | 53,631 | - | 53,631 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 4,805 | - | 4,805 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 4,382 | - | 4,382 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 4,169 | - | 4,169 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 66,988 | 0 | 66,988 | 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 | | 104,205 | 37,217 | 66,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.35715 | 0.64285 | 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 | | 135 | 135 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 71 | 71 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 78 | 78 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 14,064 | - | - | 14,064 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 74 | - | - | 74 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 14,430 | 292 | 0 | 14,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02025 | 0.00000 | 0.97975 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 31,536 | - | - | - | 31,536 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 15,067 | - | - | - | - | - | 15,067 | - | - | - | - | - | - |
| 344 | Distribution Service | | 9,058 | - | - | - | - | - | - | - | 9,058 | - | - | - | - |
| 345 | Distribution Metering | | 8,064 | - | - | - | - | - | - | - | - | 8,064 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 63,726 | 0 | 0 | 0 | 31,536 | 0 | 15,067 | 0 | 9,058 | 8,064 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49488 | 0.00000 | 0.23643 | 0.00000 | 0.14215 | 0.12655 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 195 | - | - | - | - | - | - | - | - | 195 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 71,204 | - | - | - | - | - | - | - | - | - | - | - | 71,204 |
| 356 | Customer Accounting O&M | | 71,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 | 0 | 0 | 71,204 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00272 | 0.00000 | 0.00000 | 0.99728 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 2,952 | - | - | - | - | - | - | - | - | - | - | - | 2,952 |
| 361 | Customer Serv & Info. O&M | | 2,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,952 |
| 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 | | 13,799 | - | - | - | - | - | - | - | - | - | - | - | 13,799 |
| 366 | Sales O&M | | 13,799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,799 |
| 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 | | 120,877 | 21,467 | 30,699 | 6,192 | 14,719 | - | 7,785 | - | 2,619 | 1,707 | - | - | 35,689 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 14,500 | 5,985 | 176 | 2,457 | 3,072 | - | 1,625 | - | 547 | 342 | - | - | 297 |
| 373 | Retail 100%, Class = # Bills | | 3,733 | - | - | - | - | - | - | - | - | - | - | - | 3,733 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 139,110 | 27,452 | 30,875 | 8,649 | 17,791 | 0 | 9,410 | 0 | 3,166 | 2,049 | 0 | 0 | 39,718 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19734 | 0.22195 | 0.06217 | 0.12789 | 0.00000 | 0.06764 | 0.00000 | 0.02276 | 0.01473 | 0.00000 | 0.00000 | 0.28551 |
| 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 | | 409,620 | 64,961 | 97,863 | 22,787 | 49,328 | 0 | 24,476 | 0 | 12,225 | 10,308 | 0 | 0 | 127,672 |
| 387 | Total O&M Allocators | | 1.00000 | 0.15859 | 0.23891 | 0.05563 | 0.12042 | 0.00000 | 0.05975 | 0.00000 | 0.02984 | 0.02516 | 0.00000 | 0.00000 | 0.31168 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 409,620 | 64,961 | 97,863 | 22,787 | 49,328 | - | 24,476 | - | 12,225 | 10,308 | - | - | 127,672 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 205,775 | 205,775 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 35,023 | 35,023 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 18,598 | 18,598 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 69,989 | 69,989 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 329,385 | 329,385 | 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 | | 961 | 961 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 555 | 555 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 632 | 632 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 73,417 | - | - | 73,417 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 625 | - | - | 625 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 76,246 | 2,204 | 0 | 74,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02891 | 0.00000 | 0.97109 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 405,631 | 331,589 | 0 | 74,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81746 | 0.00000 | 0.18254 | 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 | | 109,213 | - | - | - | 109,213 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 60,583 | - | - | - | - | - | 60,583 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 21,302 | - | - | - | - | - | - | - | 21,302 | - | - | - | - |
| 423 | Distribution Metering | | 26,158 | - | - | - | - | - | - | - | - | 26,158 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 217,256 | 0 | 0 | 0 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50269 | 0.00000 | 0.27885 | 0.00000 | 0.09805 | 0.12040 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 293,502 | 2,204 | 0 | 74,042 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00751 | 0.00000 | 0.25227 | 0.37210 | 0.00000 | 0.20641 | 0.00000 | 0.07258 | 0.08912 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 622,887 | 331,589 | 0 | 74,042 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53234 | 0.00000 | 0.11887 | 0.17533 | 0.00000 | 0.09726 | 0.00000 | 0.03420 | 0.04200 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 51,937 | 9,224 | 13,190 | 2,660 | 6,324 | - | 3,345 | - | 1,125 | 733 | - | - | 15,334 |
| 438 | Retail 100%, Class = # Bills | | 10,599 | - | - | - | - | - | - | - | - | - | - | - | 10,599 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 62,536 | 9,224 | 13,190 | 2,660 | 6,324 | 0 | 3,345 | 0 | 1,125 | 733 | 0 | 0 | 25,933 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14750 | 0.21092 | 0.04254 | 0.10113 | 0.00000 | 0.05349 | 0.00000 | 0.01800 | 0.01173 | 0.00000 | 0.00000 | 0.41469 |
| 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 | | 5,580 | - | - | - | - | - | - | - | - | - | - | - | 5,580 |
| 451 | Retail 100%, Class = Net Plant | | 12,511 | 4,458 | 107 | 2,528 | 3,043 | - | 1,458 | - | 448 | 274 | - | - | 194 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 7,602 | - | - | - | - | - | - | - | - | 7,602 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 2,707 | 2,707 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 28,399 | 7,165 | 107 | 2,528 | 3,043 | 0 | 1,458 | 0 | 448 | 7,876 | 0 | 0 | 5,774 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 713,823 | 347,977 | 13,298 | 79,231 | 118,581 | 0 | 65,386 | 0 | 22,876 | 34,768 | 0 | 0 | 31,707 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48748 | 0.01863 | 0.11100 | 0.16612 | 0.00000 | 0.09160 | 0.00000 | 0.03205 | 0.04871 | 0.00000 | 0.00000 | 0.04442 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10,690 | 1,899 | 2,715 | 548 | 1,302 | - | 688 | - | 232 | 151 | - | - | 3,156 |
| 466 | Net Total Plant | | 121,925 | 43,442 | 1,047 | 24,640 | 29,658 | - | 14,209 | - | 4,366 | 2,674 | - | - | 1,888 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 132,615 | 45,341 | 3,762 | 25,188 | 30,960 | 0 | 14,897 | 0 | 4,598 | 2,825 | 0 | 0 | 5,044 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34190 | 0.02836 | 0.18993 | 0.23346 | 0.00000 | 0.11233 | 0.00000 | 0.03467 | 0.02130 | 0.00000 | 0.00000 | 0.03804 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 1,937,995 | 721,205 | 181,294 | 282,991 | 361,497 | 0 | 156,045 | 0 | 73,834 | 45,782 | 267 | 0 | 115,081 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,255,341 | 458,023 | 114,916 | 127,061 | 198,694 | 0 | 104,676 | 0 | 39,672 | 47,885 | 0 | 0 | 164,412 |
| 477 | Net Oper. Income (NOI) before Tax | | 682,654 | 263,181 | 66,378 | 155,930 | 162,802 | 0 | 51,369 | 0 | 34,162 | (2,103) | 267 | 0 | (49,331) |
| 478 | Interest Expense | Line 8 x WACC | 250,382 | 90,736 | 3,048 | 50,337 | 59,538 | - | 28,064 | - | 8,502 | 5,294 | - | - | 4,864 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 432,272 | 172,445 | 63,330 | 105,594 | 103,264 | - | 23,305 | - | 25,660 | (7,397) | 267 | - | (54,195) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 432,272 | 172,445 | 63,330 | 105,594 | 103,264 | 0 | 23,305 | 0 | 25,660 | (7,397) | 267 | 0 | (54,195) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 484 | State Temporary Differences | JSS Sch. 12 | (410,133) | (169,274) | (4,985) | (69,493) | (86,897) | - | (45,958) | - | (15,464) | (9,675) | - | - | (8,387) |
| 485 | State Taxable Income | Ln 482:484 | 35,208 | 8,565 | 58,504 | 38,315 | 19,137 | 0 | (21,188) | 0 | 10,689 | (16,764) | 267 | 0 | (62,315) |
| 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 | 1,936 | 471 | 3,218 | 2,107 | 1,053 | - | (1,165) | - | 588 | (922) | 15 | - | (3,427) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 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 | 24,494 | 9,781 | 3,492 | 5,929 | 5,832 | - | 1,362 | - | 1,438 | (390) | 15 | - | (2,966) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 432,272 | 172,445 | 63,330 | 105,594 | 103,264 | - | 23,305 | - | 25,660 | (7,397) | 267 | - | (54,195) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (405,562) | (167,387) | (4,930) | (68,719) | (85,928) | - | (45,446) | - | (15,291) | (9,567) | - | - | (8,294) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,936) | (471) | (3,218) | (2,107) | (1,053) | - | 1,165 | - | (588) | 922 | (15) | - | 3,427 |
| 497 | Fed. Taxable Income | Ln 493:496 | 37,843 | 9,981 | 55,342 | 36,982 | 19,053 | - | (19,511) | - | 10,273 | (15,734) | 252 | - | (58,795) |
| 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 | 7,947 | 2,096 | 11,622 | 7,766 | 4,001 | - | (4,097) | - | 2,157 | (3,304) | 53 | - | (12,347) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 7,947 | 2,096 | 11,622 | 7,766 | 4,001 | - | (4,097) | - | 2,157 | (3,304) | 53 | - | (12,347) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (4,737) | (1,955) | (58) | (803) | (1,004) | - | (531) | - | (179) | (112) | - | - | (97) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 12,578 | (4,557) | 11,136 | 13,508 | 9,745 | - | (2,898) | - | 2,045 | (3,446) | 53 | - | (13,006) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 9,884 | 2,567 | 14,839 | 9,874 | 5,054 | - | (5,263) | - | 2,745 | (4,226) | 68 | - | (15,774) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 102,988 | 42,506 | 1,252 | 17,450 | 21,821 | - | 11,541 | - | 3,883 | 2,429 | - | - | 2,106 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 514 | Total Amortization of ITC | Line 504 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 515 | Total Amortization of PTC | Line 505 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 37,072 | 5,224 | 14,628 | 19,437 | 15,577 | - | (1,536) | - | 3,483 | (3,836) | 68 | - | (15,972) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.05% | 26.08% | 25.40% | 25.84% | 25.97% | 0.00% | 26.82% | 0.00% | 25.79% | 24.37% | 25.35% | 0.00% | 25.23% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 524 | Interest Expense | Line 8 x WACC | (250,382) | (90,736) | (3,048) | (50,337) | (59,538) | - | (28,064) | - | (8,502) | (5,294) | - | - | (4,864) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (405,562) | (167,387) | (4,930) | (68,719) | (85,928) | - | (45,446) | - | (15,291) | (9,567) | - | - | (8,294) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 533 | Base for FIT Computation | Ln 523:532 | 316,721 | 86,926 | 3,320 | 80,737 | 90,004 | - | 36,189 | - | 9,030 | 5,508 | - | - | 5,007 |
| 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 | 84,192 | 23,107 | 883 | 21,462 | 23,925 | - | 9,620 | - | 2,401 | 1,464 | - | - | 1,331 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 8,392 | (16,743) | (581) | 13,575 | 12,628 | - | 1,806 | - | (745) | (575) | - | - | (973) |
| 541 | Total FIT - Deferred | Line 532 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 93,560 | 18,409 | 454 | 28,006 | 30,673 | - | 11,349 | - | 2,466 | 1,434 | - | - | 769 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 546 | Interest Expense | Line 27 x WACC | (250,382) | (90,736) | (3,048) | (50,337) | (59,538) | - | (28,064) | - | (8,502) | (5,294) | - | - | (4,864) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 548 | Temporary State Differences | JSS Sch. 12 | (410,133) | (169,274) | (4,985) | (69,493) | (86,897) | - | (45,958) | - | (15,464) | (9,675) | - | - | (8,387) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 550 | Net FIT Allowable | Line 542 | 93,560 | 18,409 | 454 | 28,006 | 30,673 | - | 11,349 | - | 2,466 | 1,434 | - | - | 769 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 418,898 | 117,457 | 4,422 | 105,246 | 117,740 | - | 47,824 | - | 12,109 | 7,397 | - | - | 6,705 |
| 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 | 24,380 | 6,836 | 257 | 6,125 | 6,853 | - | 2,783 | - | 705 | 431 | - | - | 390 |
| 555 | Total SIT - Deferred | Line 549 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 46,938 | 16,146 | 532 | 9,948 | 11,632 | - | 5,311 | - | 1,555 | 963 | - | - | 852 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 140,498 | 34,555 | 986 | 37,953 | 42,305 | - | 16,660 | - | 4,022 | 2,397 | - | - | 1,620 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.24595 | 0.00702 | 0.27013 | 0.30111 | 0.00000 | 0.11858 | 0.00000 | 0.02862 | 0.01706 | 0.00000 | 0.00000 | 0.01153 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 15,198 | 15,198 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 2,651 | 2,651 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 2,134 | 2,134 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 67 | 67 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 21,633 | - | 21,633 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 2,666 | - | 2,666 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 1,147 | - | 1,147 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 3,489 | - | 3,489 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 48,985 | 20,050 | 28,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 6,021 | 185 | - | 5,836 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 25,223 | - | - | - | 13,874 | - | 7,338 | - | 2,469 | 1,543 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 80,230 | 20,234 | 28,936 | 5,836 | 13,874 | 0 | 7,338 | 0 | 2,469 | 1,543 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 24,329 | - | - | - | - | - | - | - | - | 66 | - | - | 24,263 |
| 578 | Customer Service & Info. | | 4,426 | - | - | - | - | - | - | - | - | - | - | - | 4,426 |
| 579 | Sales | | 4,950 | - | - | - | - | - | - | - | - | - | - | - | 4,950 |
| 580 | Subtotal before Admin & Gen | | 113,935 | 20,234 | 28,936 | 5,836 | 13,874 | - | 7,338 | - | 2,469 | 1,609 | - | - | 33,639 |
| 581 | Admin & General | | 51,056 | 9,067 | 12,967 | 2,615 | 6,217 | - | 3,288 | - | 1,106 | 721 | - | - | 15,074 |
| 582 | Total | | 164,991 | 29,302 | 41,903 | 8,452 | 20,091 | - | 10,626 | - | 3,575 | 2,330 | - | - | 48,713 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17760 | 0.25397 | 0.05123 | 0.12177 | 0.00000 | 0.06440 | 0.00000 | 0.02167 | 0.01412 | 0.00000 | 0.00000 | 0.29525 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | - | 167,063 | - | 48,176 | 42,119 | - | - | 26,160 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | - | (42,627) | - | (15,404) | (14,070) | - | - | (11,973) |
| 4 | Net Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | - | 124,437 | - | 32,772 | 28,049 | - | - | 14,188 |
| 5 | Construction Work in Progress | Line 229 | 49,643 | 27,029 | 284 | 10,358 | 9,337 | - | 1,988 | - | 217 | 206 | - | - | 224 |
| 6 | Plant Held for Future Use | Line 239 | 6,692 | 5,473 | 59 | 918 | 176 | - | 12 | - | 3 | 3 | - | - | 47 |
| 7 | Working Capital | Line 265 | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | - | 2,786 | - | 559 | 937 | - | - | 4,758 |
| 8 | Total Rate Base | | 1,195,639 | 432,394 | 17,453 | 236,458 | 298,148 | - | 129,223 | - | 33,551 | 29,195 | - | - | 19,217 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 198,298 | 63,600 | 30,191 | 29,067 | 37,998 | - | 15,819 | - | 4,703 | 4,815 | 28 | - | 12,078 |
| 12 | Revenue Credits | Line 307 | 3,237 | 11 | 0 | 578 | 22 | - | 481 | - | 2,127 | 1 | - | - | 18 |
| 13 | Total Revenue | | 201,535 | 63,611 | 30,191 | 29,644 | 38,020 | - | 16,300 | - | 6,830 | 4,815 | 28 | - | 12,096 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 36,022 | 5,730 | 10,372 | 1,981 | 4,572 | - | 2,086 | - | 893 | 1,052 | - | - | 9,336 |
| 17 | Depreciation | Line 460 | 63,091 | 30,692 | 1,409 | 6,889 | 10,991 | - | 5,573 | - | 1,671 | 3,549 | - | - | 2,319 |
| 18 | Tax Other Than Income Tax | Line 470 | 11,720 | 3,999 | 399 | 2,190 | 2,870 | - | 1,270 | - | 336 | 288 | - | - | 369 |
| 19 | Gain/Loss on Disposition | Line 471 | (63) | (23) | (1) | (13) | (16) | - | (7) | - | (2) | (2) | - | - | (1) |
| 20 | Operating Expense before Tax | | 110,770 | 40,398 | 12,179 | 11,047 | 18,416 | - | 8,921 | - | 2,898 | 4,888 | - | - | 12,023 |
| 21 | Income Tax Expense | Line 517 | 11,013 | 461 | 4,332 | 2,967 | 2,588 | - | 630 | - | 619 | (355) | 7 | - | (235) |
| 22 | Total Operating Expense | | 121,783 | 40,859 | 16,512 | 14,014 | 21,004 | - | 9,551 | - | 3,516 | 4,532 | 7 | - | 11,788 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 79,752 | 22,752 | 13,680 | 15,630 | 17,016 | - | 6,749 | - | 3,314 | 283 | 21 | - | 309 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (4,232) | (7,620) | 12,454 | (980) | (3,927) | - | (2,327) | - | 957 | (1,768) | 21 | - | (1,041) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (5,686) | (10,239) | 16,733 | (1,316) | (5,276) | - | (3,127) | - | 1,286 | (2,375) | 28 | - | (1,399) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 202,530 | 71,220 | 17,737 | 30,046 | 41,925 | - | 18,146 | - | 3,746 | 6,582 | 7 | - | 13,120 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 6.67% | 5.26% | 78.38% | 6.61% | 5.71% | 0.00% | 5.22% | 0.00% | 9.88% | 0.97% | 0.00% | 0.00% | 1.61% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 198,298 | 63,600 | 30,191 | 29,067 | 37,998 | | 15,819 | | 4,703 | 4,815 | 28 | | 12,078 |
| 37 | | Ln 29 | 5,686 | 10,239 | (16,733) | 1,316 | 5,276 | | 3,127 | | (1,286) | 2,375 | (28) | | 1,399 |
| 38 | | Ln 37 / Ln 36 | 2.87% | 16.10% | -55.43% | 4.53% | 13.89% | | 19.77% | | -27.34% | 49.33% | -100.31% | | 11.58% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 382,470 | 382,470 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 32,913 | 32,913 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 34,923 | 34,923 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 163,487 | 163,487 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 613,793 | 613,793 | 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 | | 4,584 | 4,584 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 270 | 270 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 2,391 | 2,391 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,655 | 2,655 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 251,512 | - | - | 251,512 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 2,469 | - | - | 2,469 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 263,882 | 9,901 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03752 | 0.00000 | 0.96248 | 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 | | 877,675 | 623,694 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71062 | 0.00000 | 0.28938 | 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 | | 334,078 | - | - | - | 334,078 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 162,468 | - | - | - | - | - | 162,468 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 46,851 | - | - | - | - | - | - | - | 46,851 | - | - | - | - |
| 71 | Distribution Metering | | 40,912 | - | - | - | - | - | - | - | - | 40,912 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 584,310 | 0 | 0 | 0 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.57175 | 0.00000 | 0.27805 | 0.00000 | 0.08018 | 0.07002 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 848,192 | 9,901 | 0 | 253,981 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01167 | 0.00000 | 0.29944 | 0.39387 | 0.00000 | 0.19155 | 0.00000 | 0.05524 | 0.04823 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 1,461,985 | 623,694 | 0 | 253,981 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42661 | 0.00000 | 0.17372 | 0.22851 | 0.00000 | 0.11113 | 0.00000 | 0.03205 | 0.02798 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 74,030 | 13,114 | 22,535 | 3,729 | 9,449 | - | 4,595 | - | 1,325 | 1,207 | - | - | 18,076 |
| 86 | Retail 100%, Class = # Bills | | 8,213 | - | - | - | - | - | - | - | - | - | - | - | 8,213 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 82,242 | 13,114 | 22,535 | 3,729 | 9,449 | 0 | 4,595 | 0 | 1,325 | 1,207 | 0 | 0 | 26,288 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15946 | 0.27401 | 0.04534 | 0.11489 | 0.00000 | 0.05587 | 0.00000 | 0.01611 | 0.01467 | 0.00000 | 0.00000 | 0.31965 |
| 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 | | (128) | - | - | - | - | - | - | - | - | - | - | - | (128) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (128) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41241 | 0.01459 | 0.16690 | 0.22248 | 0.00000 | 0.10819 | 0.00000 | 0.03120 | 0.02728 | 0.00000 | 0.00000 | 0.01694 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 167,959 | 167,959 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 22,936 | 22,936 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 25,267 | 25,267 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 19,275 | 19,275 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 235,437 | 235,437 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 785 | 785 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 113 | 113 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 142 | 142 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 107 | 107 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 35,422 | - | - | 35,422 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 296 | - | - | 296 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 36,866 | 1,148 | 0 | 35,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03113 | 0.00000 | 0.96887 | 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 | | 272,303 | 236,585 | 0 | 35,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86883 | 0.00000 | 0.13117 | 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 | | 56,379 | - | - | - | 56,379 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 40,356 | - | - | - | - | - | 40,356 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 14,749 | - | - | - | - | - | - | - | 14,749 | - | - | - | - |
| 139 | Distribution Metering | | 13,473 | - | - | - | - | - | - | - | - | 13,473 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 124,957 | 0 | 0 | 0 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.45119 | 0.00000 | 0.32296 | 0.00000 | 0.11803 | 0.10782 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 161,824 | 1,148 | 0 | 35,718 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00709 | 0.00000 | 0.22072 | 0.34840 | 0.00000 | 0.24938 | 0.00000 | 0.09114 | 0.08326 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 397,261 | 236,585 | 0 | 35,718 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.59554 | 0.00000 | 0.08991 | 0.14192 | 0.00000 | 0.10159 | 0.00000 | 0.03713 | 0.03392 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 36,586 | 6,481 | 11,137 | 1,843 | 4,670 | - | 2,271 | - | 655 | 596 | - | - | 8,933 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 2,852 | - | - | - | - | - | - | - | - | - | - | - | 2,852 |
| 156 | General & Intangible Plant Total | | 39,439 | 6,481 | 11,137 | 1,843 | 4,670 | 0 | 2,271 | 0 | 655 | 596 | 0 | 0 | 11,786 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16434 | 0.28239 | 0.04673 | 0.11841 | 0.00000 | 0.05758 | 0.00000 | 0.01661 | 0.01512 | 0.00000 | 0.00000 | 0.29883 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 187 | - | - | - | - | - | - | - | - | - | - | - | 187 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 436,887 | 243,066 | 11,137 | 37,561 | 61,049 | 0 | 42,627 | 0 | 15,404 | 14,070 | 0 | 0 | 11,973 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.55636 | 0.02549 | 0.08597 | 0.13974 | 0.00000 | 0.09757 | 0.00000 | 0.03526 | 0.03220 | 0.00000 | 0.00000 | 0.02740 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 613,793 | 613,793 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (235,437) | (235,437) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 378,356 | 378,356 | 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 | | 263,882 | 9,901 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (36,866) | (1,148) | 0 | (35,718) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 227,016 | 8,753 | 0 | 218,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03856 | 0.00000 | 0.96144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 584,310 | 0 | 0 | 0 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (124,957) | 0 | 0 | 0 | (56,379) | 0 | (40,356) | 0 | (14,749) | (13,473) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 459,353 | 0 | 0 | 0 | 277,699 | 0 | 122,112 | 0 | 32,102 | 27,439 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60455 | 0.00000 | 0.26584 | 0.00000 | 0.06988 | 0.05973 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 82,242 | 13,114 | 22,535 | 3,729 | 9,449 | 0 | 4,595 | 0 | 1,325 | 1,207 | 0 | 0 | 26,288 |
| 192 | General & Intangible Reserve | | (39,439) | (6,481) | (11,137) | (1,843) | (4,670) | 0 | (2,271) | 0 | (655) | (596) | 0 | 0 | (11,786) |
| 193 | General & Intangible Net Plant | | 42,803 | 6,633 | 11,398 | 1,886 | 4,779 | 0 | 2,324 | 0 | 670 | 610 | 0 | 0 | 14,503 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15496 | 0.26628 | 0.04406 | 0.11165 | 0.00000 | 0.05430 | 0.00000 | 0.01566 | 0.01426 | 0.00000 | 0.00000 | 0.33882 |
| 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 | | (128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (128) |
| 202 | Other Reserve | | (187) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (187) |
| 203 | Other Net Plant | | (315) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (315) |
| 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 | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 207 | Total Reserve | | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | 0 | (42,627) | 0 | (15,404) | (14,070) | 0 | 0 | (11,973) |
| 208 | Total Net Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | 0 | 124,437 | 0 | 32,772 | 28,049 | 0 | 0 | 14,188 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35562 | 0.01029 | 0.19883 | 0.25513 | 0.00000 | 0.11239 | 0.00000 | 0.02960 | 0.02533 | 0.00000 | 0.00000 | 0.01281 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 10,556 | 10,556 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,073 | 1,073 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 902 | 902 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 14,587 | 14,587 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 10,455 | - | - | 10,455 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 9,401 | - | - | - | 9,401 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 2,011 | - | - | - | - | - | 2,011 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 221 | - | - | - | - | - | - | - | 221 | - | - | - | - |
| 223 | Distribution Metering | | 209 | - | - | - | - | - | - | - | - | 209 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 957 | 169 | 291 | 48 | 122 | - | 59 | - | 17 | 16 | - | - | 234 |
| 227 | Retail 100%, Class = Net Plant | | (728) | (259) | (7) | (145) | (186) | - | (82) | - | (22) | (18) | - | - | (9) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 49,643 | 27,029 | 284 | 10,358 | 9,337 | 0 | 1,988 | 0 | 217 | 206 | 0 | 0 | 224 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54447 | 0.00571 | 0.20866 | 0.18809 | 0.00000 | 0.04005 | 0.00000 | 0.00436 | 0.00414 | 0.00000 | 0.00000 | 0.00452 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 5,376 | 5,376 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 908 | - | - | 908 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 151 | - | - | - | 151 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 194 | 34 | 59 | 10 | 25 | - | 12 | - | 3 | 3 | - | - | 47 |
| 239 | Plant Held for Future Use Total | | 6,692 | 5,473 | 59 | 918 | 176 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81783 | 0.00882 | 0.13717 | 0.02631 | 0.00000 | 0.00180 | 0.00000 | 0.00052 | 0.00047 | 0.00000 | 0.00000 | 0.00707 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 3,568 | 3,568 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 318 | 318 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 346 | 346 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 6,152 | - | 6,152 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,211 | - | 5,211 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 53 | 53 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (21,580) | (3,433) | (6,214) | (1,187) | (2,739) | - | (1,250) | - | (535) | (630) | - | - | (5,593) |
| 255 | Retail 100%, Class = # Bills | | 9,676 | - | - | - | - | - | - | - | - | - | - | - | 9,676 |
| 256 | Retail 100%, Class = Prod | | (11,644) | (11,644) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 24,880 | 8,848 | 256 | 4,947 | 6,347 | - | 2,796 | - | 736 | 630 | - | - | 319 |
| 258 | Retail 100%, Class = T&D | | (5,397) | (63) | - | (1,616) | (2,126) | - | (1,034) | - | (298) | (260) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 624 | - | - | - | - | - | - | - | - | 624 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (483) | (483) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 21,009 | 8,664 | 307 | 3,506 | 4,674 | - | 2,273 | - | 655 | 573 | - | - | 356 |
| 264 | Gross Trans Plant | | (641) | (24) | - | (617) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | 0 | 2,786 | 0 | 559 | 937 | 0 | 0 | 4,758 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19164 | 0.17800 | 0.15684 | 0.19185 | 0.00000 | 0.08681 | 0.00000 | 0.01741 | 0.02919 | 0.00000 | 0.00000 | 0.14826 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 271 | Accumulated Depreciation | | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | 0 | (42,627) | 0 | (15,404) | (14,070) | 0 | 0 | (11,973) |
| 272 | Net Electric Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | 0 | 124,437 | 0 | 32,772 | 28,049 | 0 | 0 | 14,188 |
| 273 | Construction Work in Progress | | 49,643 | 27,029 | 284 | 10,358 | 9,337 | 0 | 1,988 | 0 | 217 | 206 | 0 | 0 | 224 |
| 274 | Plant Held for Future Use | | 6,692 | 5,473 | 59 | 918 | 176 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 275 | Working Capital | | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | 0 | 2,786 | 0 | 559 | 937 | 0 | 0 | 4,758 |
| 276 | Total Rate Base | | 1,195,639 | 432,394 | 17,453 | 236,458 | 298,148 | 0 | 129,223 | 0 | 33,551 | 29,195 | 0 | 0 | 19,217 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36164 | 0.01460 | 0.19777 | 0.24936 | 0.00000 | 0.10808 | 0.00000 | 0.02806 | 0.02442 | 0.00000 | 0.00000 | 0.01607 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 192,473 | 57,774 | 30,191 | 29,067 | 37,998 | - | 15,819 | - | 4,703 | 4,815 | 28 | - | 12,078 |
| 282 | Production Solar Demand | | 5,825 | 5,825 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 198,298 | 63,600 | 30,191 | 29,067 | 37,998 | - | 15,819 | - | 4,703 | 4,815 | 28 | - | 12,078 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 198,298 | 63,600 | 30,191 | 29,067 | 37,998 | 0 | 15,819 | 0 | 4,703 | 4,815 | 28 | 0 | 12,078 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.32073 | 0.15225 | 0.14658 | 0.19162 | 0.00000 | 0.07977 | 0.00000 | 0.02372 | 0.02428 | 0.00014 | 0.00000 | 0.06091 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 194,754 | 70,770 | 13,405 | 27,657 | 39,359 | - | 17,998 | - | 5,254 | 6,938 | - | - | 13,373 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 194,754 | 70,770 | 13,405 | 27,657 | 39,359 | - | 17,998 | - | 5,254 | 6,938 | - | - | 13,373 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36338 | 0.06883 | 0.14201 | 0.20209 | 0.00000 | 0.09241 | 0.00000 | 0.02698 | 0.03563 | 0.00000 | 0.00000 | 0.06866 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 572 | - | - | 572 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 14 | - | - | - | 14 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 478 | - | - | - | - | - | 478 | - | - | - | - | - | - |
| 301 | Distribution Service | | 2,126 | - | - | - | - | - | - | - | 2,126 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 18 | - | - | - | - | - | - | - | - | - | - | - | 18 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 30 | 11 | 0 | 6 | 7 | - | 3 | - | 1 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 3,237 | 11 | 0 | 578 | 22 | 0 | 481 | 0 | 2,127 | 1 | 0 | 0 | 18 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00334 | 0.00013 | 0.17840 | 0.00667 | 0.00000 | 0.14869 | 0.00000 | 0.65699 | 0.00023 | 0.00000 | 0.00000 | 0.00556 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,930 | 1,930 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 160 | 160 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 298 | 298 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 895 | 895 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 3,283 | 3,283 | 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 | | 5,684 | - | 5,684 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 509 | - | 509 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 464 | - | 464 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 442 | - | 442 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 7,100 | 0 | 7,100 | 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 | | 10,382 | 3,283 | 7,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.31617 | 0.68383 | 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 | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 1,223 | - | - | 1,223 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 1,255 | 26 | 0 | 1,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02054 | 0.00000 | 0.97946 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 2,923 | - | - | - | 2,923 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 1,284 | - | - | - | - | - | 1,284 | - | - | - | - | - | - |
| 344 | Distribution Service | | 662 | - | - | - | - | - | - | - | 662 | - | - | - | - |
| 345 | Distribution Metering | | 823 | - | - | - | - | - | - | - | - | 823 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 5,692 | 0 | 0 | 0 | 2,923 | 0 | 1,284 | 0 | 662 | 823 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51354 | 0.00000 | 0.22560 | 0.00000 | 0.11624 | 0.14462 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 5,207 | - | - | - | - | - | - | - | - | - | - | - | 5,207 |
| 356 | Customer Accounting O&M | | 5,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 5,207 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00380 | 0.00000 | 0.00000 | 0.99620 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 216 | - | - | - | - | - | - | - | - | - | - | - | 216 |
| 361 | Customer Serv & Info. O&M | | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 |
| 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 | | 1,009 | - | - | - | - | - | - | - | - | - | - | - | 1,009 |
| 366 | Sales O&M | | 1,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,009 |
| 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 | | 10,688 | 1,893 | 3,254 | 538 | 1,364 | - | 663 | - | 191 | 174 | - | - | 2,610 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 1,280 | 528 | 19 | 214 | 285 | - | 138 | - | 40 | 35 | - | - | 22 |
| 373 | Retail 100%, Class = # Bills | | 273 | - | - | - | - | - | - | - | - | - | - | - | 273 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 12,241 | 2,421 | 3,272 | 752 | 1,649 | 0 | 802 | 0 | 231 | 209 | 0 | 0 | 2,904 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19780 | 0.26731 | 0.06143 | 0.13471 | 0.00000 | 0.06551 | 0.00000 | 0.01889 | 0.01709 | 0.00000 | 0.00000 | 0.23727 |
| 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 | | 36,022 | 5,730 | 10,372 | 1,981 | 4,572 | 0 | 2,086 | 0 | 893 | 1,052 | 0 | 0 | 9,336 |
| 387 | Total O&M Allocators | | 1.00000 | 0.15906 | 0.28793 | 0.05500 | 0.12692 | 0.00000 | 0.05791 | 0.00000 | 0.02479 | 0.02921 | 0.00000 | 0.00000 | 0.25918 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 36,022 | 5,730 | 10,372 | 1,981 | 4,572 | - | 2,086 | - | 893 | 1,052 | - | - | 9,336 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 18,149 | 18,149 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 3,089 | 3,089 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,640 | 1,640 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 6,173 | 6,173 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 29,052 | 29,052 | 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 | | 85 | 85 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 49 | 49 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 6,383 | - | - | 6,383 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 54 | - | - | 54 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 6,632 | 194 | 0 | 6,438 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02931 | 0.00000 | 0.97069 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 35,684 | 29,246 | 0 | 6,438 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81960 | 0.00000 | 0.18040 | 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 | | 10,122 | - | - | - | 10,122 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 5,163 | - | - | - | - | - | 5,163 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1,556 | - | - | - | - | - | - | - | 1,556 | - | - | - | - |
| 423 | Distribution Metering | | 2,670 | - | - | - | - | - | - | - | - | 2,670 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 19,512 | 0 | 0 | 0 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51879 | 0.00000 | 0.26462 | 0.00000 | 0.07974 | 0.13684 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 26,144 | 194 | 0 | 6,438 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00744 | 0.00000 | 0.24624 | 0.38719 | 0.00000 | 0.19749 | 0.00000 | 0.05952 | 0.10213 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 55,195 | 29,246 | 0 | 6,438 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52987 | 0.00000 | 0.11663 | 0.18339 | 0.00000 | 0.09354 | 0.00000 | 0.02819 | 0.04837 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 4,592 | 814 | 1,398 | 231 | 586 | - | 285 | - | 82 | 75 | - | - | 1,121 |
| 438 | Retail 100%, Class = # Bills | | 775 | - | - | - | - | - | - | - | - | - | - | - | 775 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 5,368 | 814 | 1,398 | 231 | 586 | 0 | 285 | 0 | 82 | 75 | 0 | 0 | 1,896 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.15157 | 0.26045 | 0.04309 | 0.10921 | 0.00000 | 0.05311 | 0.00000 | 0.01532 | 0.01395 | 0.00000 | 0.00000 | 0.35331 |
| 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 | | 408 | - | - | - | - | - | - | - | - | - | - | - | 408 |
| 451 | Retail 100%, Class = Net Plant | | 1,106 | 393 | 11 | 220 | 282 | - | 124 | - | 33 | 28 | - | - | 14 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 776 | - | - | - | - | - | - | - | - | 776 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 239 | 239 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 2,528 | 632 | 11 | 220 | 282 | 0 | 124 | 0 | 33 | 804 | 0 | 0 | 422 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 63,091 | 30,692 | 1,409 | 6,889 | 10,991 | 0 | 5,573 | 0 | 1,671 | 3,549 | 0 | 0 | 2,319 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48647 | 0.02234 | 0.10919 | 0.17420 | 0.00000 | 0.08832 | 0.00000 | 0.02648 | 0.05625 | 0.00000 | 0.00000 | 0.03675 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 945 | 167 | 288 | 48 | 121 | - | 59 | - | 17 | 15 | - | - | 231 |
| 466 | Net Total Plant | | 10,775 | 3,832 | 111 | 2,142 | 2,749 | - | 1,211 | - | 319 | 273 | - | - | 138 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 11,720 | 3,999 | 399 | 2,190 | 2,870 | 0 | 1,270 | 0 | 336 | 288 | 0 | 0 | 369 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34122 | 0.03402 | 0.18686 | 0.24484 | 0.00000 | 0.10833 | 0.00000 | 0.02866 | 0.02460 | 0.00000 | 0.00000 | 0.03147 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 201,535 | 63,611 | 30,191 | 29,644 | 38,020 | 0 | 16,300 | 0 | 6,830 | 4,815 | 28 | 0 | 12,096 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 110,770 | 40,398 | 12,179 | 11,047 | 18,416 | 0 | 8,921 | 0 | 2,898 | 4,888 | 0 | 0 | 12,023 |
| 477 | Net Oper. Income (NOI) before Tax | | 90,766 | 23,213 | 18,012 | 18,597 | 19,603 | 0 | 7,379 | 0 | 3,932 | (72) | 28 | 0 | 74 |
| 478 | Interest Expense | Line 8 x WACC | 22,130 | 8,003 | 323 | 4,376 | 5,518 | - | 2,392 | - | 621 | 540 | - | - | 356 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 68,636 | 15,210 | 17,689 | 14,220 | 14,085 | - | 4,987 | - | 3,311 | (613) | 28 | - | (282) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 68,636 | 15,210 | 17,689 | 14,220 | 14,085 | 0 | 4,987 | 0 | 3,311 | (613) | 28 | 0 | (282) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 484 | State Temporary Differences | JSS Sch. 12 | (36,202) | (14,930) | (528) | (6,042) | (8,054) | - | (3,917) | - | (1,129) | (987) | - | - | (613) |
| 485 | State Taxable Income | Ln 482:484 | 33,588 | 755 | 17,177 | 8,371 | 6,288 | 0 | 1,195 | 0 | 2,218 | (1,569) | 28 | 0 | (876) |
| 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 | 1,847 | 42 | 945 | 460 | 346 | - | 66 | - | 122 | (86) | 2 | - | (48) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 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 | 3,838 | 863 | 974 | 793 | 789 | - | 281 | - | 184 | (32) | 2 | - | (14) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 68,636 | 15,210 | 17,689 | 14,220 | 14,085 | - | 4,987 | - | 3,311 | (613) | 28 | - | (282) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (35,798) | (14,764) | (522) | (5,975) | (7,964) | - | (3,873) | - | (1,117) | (976) | - | - | (606) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,847) | (42) | (945) | (460) | (346) | - | (66) | - | (122) | 86 | (2) | - | 48 |
| 497 | Fed. Taxable Income | Ln 493:496 | 32,144 | 880 | 16,239 | 7,978 | 6,032 | - | 1,173 | - | 2,108 | (1,471) | 26 | - | (821) |
| 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 | 6,750 | 185 | 3,410 | 1,675 | 1,267 | - | 246 | - | 443 | (309) | 6 | - | (172) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 6,750 | 185 | 3,410 | 1,675 | 1,267 | - | 246 | - | 443 | (309) | 6 | - | (172) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (418) | (172) | (6) | (70) | (93) | - | (45) | - | (13) | (11) | - | - | (7) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 7,175 | (402) | 3,359 | 2,175 | 1,799 | - | 349 | - | 435 | (324) | 6 | - | (221) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 8,598 | 226 | 4,355 | 2,136 | 1,612 | - | 312 | - | 565 | (395) | 7 | - | (221) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 9,091 | 3,749 | 133 | 1,517 | 2,022 | - | 984 | - | 284 | 248 | - | - | 154 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 514 | Total Amortization of ITC | Line 504 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 515 | Total Amortization of PTC | Line 505 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 11,013 | 461 | 4,332 | 2,967 | 2,588 | - | 630 | - | 619 | (355) | 7 | - | (235) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.74% | 26.08% | 25.37% | 25.66% | 25.77% | 0.00% | 25.93% | 0.00% | 25.60% | 24.14% | 25.35% | 0.00% | 23.72% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 524 | Interest Expense | Line 8 x WACC | (22,130) | (8,003) | (323) | (4,376) | (5,518) | - | (2,392) | - | (621) | (540) | - | - | (356) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (35,798) | (14,764) | (522) | (5,975) | (7,964) | - | (3,873) | - | (1,117) | (976) | - | - | (606) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 533 | Base for FIT Computation | Ln 523:532 | 28,053 | 7,667 | 352 | 7,020 | 8,342 | - | 3,084 | - | 660 | 562 | - | - | 366 |
| 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 | 7,457 | 2,038 | 94 | 1,866 | 2,218 | - | 820 | - | 175 | 149 | - | - | 97 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 782 | (1,477) | (62) | 1,180 | 1,170 | - | 154 | - | (54) | (59) | - | - | (71) |
| 541 | Total FIT - Deferred | Line 532 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 8,300 | 1,624 | 48 | 2,435 | 2,843 | - | 967 | - | 180 | 146 | - | - | 56 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 546 | Interest Expense | Line 27 x WACC | (22,130) | (8,003) | (323) | (4,376) | (5,518) | - | (2,392) | - | (621) | (540) | - | - | (356) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 548 | Temporary State Differences | JSS Sch. 12 | (36,202) | (14,930) | (528) | (6,042) | (8,054) | - | (3,917) | - | (1,129) | (987) | - | - | (613) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 550 | Net FIT Allowable | Line 542 | 8,300 | 1,624 | 48 | 2,435 | 2,843 | - | 967 | - | 180 | 146 | - | - | 56 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 37,097 | 10,360 | 469 | 9,151 | 10,913 | - | 4,076 | - | 884 | 755 | - | - | 490 |
| 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 | 2,159 | 603 | 27 | 533 | 635 | - | 237 | - | 51 | 44 | - | - | 29 |
| 555 | Total SIT - Deferred | Line 549 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 4,150 | 1,424 | 56 | 865 | 1,078 | - | 453 | - | 114 | 98 | - | - | 62 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 12,450 | 3,048 | 104 | 3,300 | 3,921 | - | 1,420 | - | 294 | 245 | - | - | 118 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.24480 | 0.00839 | 0.26505 | 0.31495 | 0.00000 | 0.11405 | 0.00000 | 0.02359 | 0.01965 | 0.00000 | 0.00000 | 0.00952 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,340 | 1,340 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 234 | 234 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 188 | 188 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,293 | - | 2,293 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 283 | - | 283 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 122 | - | 122 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 370 | - | 370 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,835 | 1,768 | 3,067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 524 | 16 | - | 507 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 2,249 | - | - | - | 1,286 | - | 625 | - | 180 | 157 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 7,608 | 1,785 | 3,067 | 507 | 1,286 | 0 | 625 | 0 | 180 | 157 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 1,781 | - | - | - | - | - | - | - | - | 7 | - | - | 1,774 |
| 578 | Customer Service & Info. | | 324 | - | - | - | - | - | - | - | - | - | - | - | 324 |
| 579 | Sales | | 362 | - | - | - | - | - | - | - | - | - | - | - | 362 |
| 580 | Subtotal before Admin & Gen | | 10,075 | 1,785 | 3,067 | 507 | 1,286 | - | 625 | - | 180 | 164 | - | - | 2,460 |
| 581 | Admin & General | | 4,515 | 800 | 1,374 | 227 | 576 | - | 280 | - | 81 | 74 | - | - | 1,102 |
| 582 | Total | | 14,589 | 2,584 | 4,441 | 735 | 1,862 | - | 906 | - | 261 | 238 | - | - | 3,562 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17715 | 0.30440 | 0.05037 | 0.12764 | 0.00000 | 0.06207 | 0.00000 | 0.01790 | 0.01630 | 0.00000 | 0.00000 | 0.24417 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | - | 3,381 | - | 5,445 | 3,590 | - | - | 2,953 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | - | (863) | - | (1,741) | (1,199) | - | - | (1,352) |
| 4 | Net Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | - | 2,518 | - | 3,704 | 2,391 | - | - | 1,602 |
| 5 | Construction Work in Progress | Line 229 | 2,936 | 1,737 | 27 | 638 | 427 | - | 40 | - | 24 | 18 | - | - | 25 |
| 6 | Plant Held for Future Use | Line 239 | 428 | 352 | 6 | 57 | 8 | - | 0 | - | 0 | 0 | - | - | 5 |
| 7 | Working Capital | Line 265 | 2,264 | 395 | 541 | 310 | 282 | - | 56 | - | 63 | 80 | - | - | 537 |
| 8 | Total Rate Base | | 68,708 | 27,784 | 1,652 | 14,563 | 13,644 | - | 2,615 | - | 3,792 | 2,488 | - | - | 2,169 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 9,170 | 4,087 | 307 | 1,328 | 1,736 | - | 723 | - | 215 | 220 | 1 | - | 552 |
| 12 | Revenue Credits | Line 307 | 290 | 1 | 0 | 36 | 1 | - | 10 | - | 240 | 0 | - | - | 2 |
| 13 | Total Revenue | | 9,459 | 4,087 | 307 | 1,364 | 1,737 | - | 733 | - | 455 | 220 | 1 | - | 554 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,968 | 368 | 982 | 122 | 209 | - | 42 | - | 101 | 90 | - | - | 1,054 |
| 17 | Depreciation | Line 460 | 3,899 | 1,972 | 133 | 424 | 503 | - | 113 | - | 189 | 302 | - | - | 262 |
| 18 | Tax Other Than Income Tax | Line 470 | 691 | 257 | 38 | 135 | 131 | - | 26 | - | 38 | 25 | - | - | 42 |
| 19 | Gain/Loss on Disposition | Line 471 | (4) | (1) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 7,554 | 2,596 | 1,153 | 680 | 843 | - | 181 | - | 328 | 417 | - | - | 1,357 |
| 21 | Income Tax Expense | Line 517 | (229) | 30 | (236) | 66 | 118 | - | 115 | - | (10) | (79) | 0 | - | (232) |
| 22 | Total Operating Expense | | 7,325 | 2,625 | 917 | 746 | 961 | - | 295 | - | 317 | 338 | 0 | - | 1,125 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 2,135 | 1,462 | (609) | 618 | 777 | - | 437 | - | 138 | (118) | 1 | - | (571) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (2,692) | (490) | (725) | (405) | (182) | - | 254 | - | (128) | (293) | 1 | - | (723) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (3,617) | (658) | (975) | (544) | (244) | - | 341 | - | (172) | (393) | 1 | - | (972) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 11,862 | 4,576 | 1,033 | 1,733 | 1,918 | - | 469 | - | 343 | 513 | 0 | - | 1,275 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 3.11% | 5.26% | -36.87% | 4.24% | 5.69% | 0.00% | 16.72% | 0.00% | 3.64% | -4.74% | 0.00% | 0.00% | -26.32% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 9,170 | 4,087 | 307 | 1,328 | 1,736 | | 723 | | 215 | 220 | 1 | | 552 |
| 37 | | Ln 29 | 3,617 | 658 | 975 | 544 | 244 | | (341) | | 172 | 393 | (1) | | 972 |
| 38 | | Ln 37 / Ln 36 | 39.44% | 16.10% | 317.02% | 40.99% | 14.05% | | -47.13% | | 80.17% | 178.80% | -100.31% | | 176.12% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 24,576 | 24,576 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 2,115 | 2,115 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 2,244 | 2,244 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 10,505 | 10,505 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 39,440 | 39,440 | 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 | | 295 | 295 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 154 | 154 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 171 | 171 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 15,490 | - | - | 15,490 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 152 | - | - | 152 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 16,278 | 636 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03908 | 0.00000 | 0.96092 | 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 | | 55,718 | 40,076 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71926 | 0.00000 | 0.28074 | 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 | | 15,289 | - | - | - | 15,289 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,288 | - | - | - | - | - | 3,288 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 5,295 | - | - | - | - | - | - | - | 5,295 | - | - | - | - |
| 71 | Distribution Metering | | 3,487 | - | - | - | - | - | - | - | - | 3,487 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 27,359 | 0 | 0 | 0 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55882 | 0.00000 | 0.12018 | 0.00000 | 0.19355 | 0.12746 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 43,637 | 636 | 0 | 15,642 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01458 | 0.00000 | 0.35846 | 0.35036 | 0.00000 | 0.07535 | 0.00000 | 0.12135 | 0.07991 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 83,077 | 40,076 | 0 | 15,642 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48239 | 0.00000 | 0.18829 | 0.18403 | 0.00000 | 0.03958 | 0.00000 | 0.06374 | 0.04197 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 6,025 | 843 | 2,134 | 230 | 432 | - | 93 | - | 150 | 103 | - | - | 2,041 |
| 86 | Retail 100%, Class = # Bills | | 927 | - | - | - | - | - | - | - | - | - | - | - | 927 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 6,952 | 843 | 2,134 | 230 | 432 | 0 | 93 | 0 | 150 | 103 | 0 | 0 | 2,968 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.12122 | 0.30692 | 0.03303 | 0.06220 | 0.00000 | 0.01338 | 0.00000 | 0.02154 | 0.01480 | 0.00000 | 0.00000 | 0.42691 |
| 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 | | (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 | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.45458 | 0.02370 | 0.17633 | 0.17465 | 0.00000 | 0.03756 | 0.00000 | 0.06049 | 0.03988 | 0.00000 | 0.00000 | 0.03281 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 10,792 | 10,792 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,474 | 1,474 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,624 | 1,624 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,239 | 1,239 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 15,128 | 15,128 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,182 | - | - | 2,182 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 18 | - | - | 18 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,274 | 74 | 0 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03243 | 0.00000 | 0.96757 | 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 | | 17,402 | 15,202 | 0 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87359 | 0.00000 | 0.12641 | 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 | | 2,580 | - | - | - | 2,580 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 817 | - | - | - | - | - | 817 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 1,667 | - | - | - | - | - | - | - | 1,667 | - | - | - | - |
| 139 | Distribution Metering | | 1,148 | - | - | - | - | - | - | - | - | 1,148 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 6,212 | 0 | 0 | 0 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41533 | 0.00000 | 0.13147 | 0.00000 | 0.26834 | 0.18486 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 8,486 | 74 | 0 | 2,200 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00869 | 0.00000 | 0.25924 | 0.30405 | 0.00000 | 0.09624 | 0.00000 | 0.19645 | 0.13533 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 23,614 | 15,202 | 0 | 2,200 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.64377 | 0.00000 | 0.09316 | 0.10926 | 0.00000 | 0.03459 | 0.00000 | 0.07059 | 0.04863 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 2,977 | 416 | 1,054 | 113 | 214 | - | 46 | - | 74 | 51 | - | - | 1,008 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 322 | - | - | - | - | - | - | - | - | - | - | - | 322 |
| 156 | General & Intangible Plant Total | | 3,299 | 416 | 1,054 | 113 | 214 | 0 | 46 | 0 | 74 | 51 | 0 | 0 | 1,331 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.12622 | 0.31959 | 0.03440 | 0.06477 | 0.00000 | 0.01393 | 0.00000 | 0.02243 | 0.01541 | 0.00000 | 0.00000 | 0.40325 |
| 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 | 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 | | 26,934 | 15,618 | 1,054 | 2,313 | 2,794 | 0 | 863 | 0 | 1,741 | 1,199 | 0 | 0 | 1,352 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.57986 | 0.03915 | 0.08589 | 0.10373 | 0.00000 | 0.03203 | 0.00000 | 0.06464 | 0.04452 | 0.00000 | 0.00000 | 0.05018 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 39,440 | 39,440 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (15,128) | (15,128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 24,311 | 24,311 | 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 | | 16,278 | 636 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (2,274) | (74) | 0 | (2,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 14,005 | 562 | 0 | 13,442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04016 | 0.00000 | 0.95984 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 27,359 | 0 | 0 | 0 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (6,212) | 0 | 0 | 0 | (2,580) | 0 | (817) | 0 | (1,667) | (1,148) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,147 | 0 | 0 | 0 | 12,709 | 0 | 2,471 | 0 | 3,628 | 2,339 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60097 | 0.00000 | 0.11686 | 0.00000 | 0.17157 | 0.11060 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 6,952 | 843 | 2,134 | 230 | 432 | 0 | 93 | 0 | 150 | 103 | 0 | 0 | 2,968 |
| 192 | General & Intangible Reserve | | (3,299) | (416) | (1,054) | (113) | (214) | 0 | (46) | 0 | (74) | (51) | 0 | 0 | (1,331) |
| 193 | General & Intangible Net Plant | | 3,652 | 426 | 1,079 | 116 | 219 | 0 | 47 | 0 | 76 | 52 | 0 | 0 | 1,637 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.11669 | 0.29548 | 0.03180 | 0.05988 | 0.00000 | 0.01288 | 0.00000 | 0.02074 | 0.01425 | 0.00000 | 0.00000 | 0.44828 |
| 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 | | (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 | | (36) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (36) |
| 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 | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 207 | Total Reserve | | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | 0 | (863) | 0 | (1,741) | (1,199) | 0 | 0 | (1,352) |
| 208 | Total Net Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | 0 | 2,518 | 0 | 3,704 | 2,391 | 0 | 0 | 1,602 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.40108 | 0.01711 | 0.21494 | 0.20494 | 0.00000 | 0.03992 | 0.00000 | 0.05872 | 0.03790 | 0.00000 | 0.00000 | 0.02539 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 678 | 678 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 69 | 69 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 58 | 58 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 937 | 937 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 644 | - | - | 644 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 430 | - | - | - | 430 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 41 | - | - | - | - | - | 41 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 25 | - | - | - | - | - | - | - | 25 | - | - | - | - |
| 223 | Distribution Metering | | 18 | - | - | - | - | - | - | - | - | 18 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 78 | 11 | 28 | 3 | 6 | - | 1 | - | 2 | 1 | - | - | 26 |
| 227 | Retail 100%, Class = Net Plant | | (41) | (17) | (1) | (9) | (8) | - | (2) | - | (2) | (2) | - | - | (1) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,936 | 1,737 | 27 | 638 | 427 | 0 | 40 | 0 | 24 | 18 | 0 | 0 | 25 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.59145 | 0.00915 | 0.21725 | 0.14552 | 0.00000 | 0.01370 | 0.00000 | 0.00834 | 0.00597 | 0.00000 | 0.00000 | 0.00862 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 345 | 345 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 56 | - | - | 56 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 7 | - | - | - | 7 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 16 | 2 | 6 | 1 | 1 | - | 0 | - | 0 | 0 | - | - | 5 |
| 239 | Plant Held for Future Use Total | | 428 | 352 | 6 | 57 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82146 | 0.01305 | 0.13206 | 0.01882 | 0.00000 | 0.00057 | 0.00000 | 0.00092 | 0.00063 | 0.00000 | 0.00000 | 0.01248 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 229 | 229 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 22 | 22 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 582 | - | 582 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 493 | - | 493 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,778) | (221) | (588) | (73) | (125) | - | (25) | - | (60) | (54) | - | - | (631) |
| 255 | Retail 100%, Class = # Bills | | 1,092 | - | - | - | - | - | - | - | - | - | - | - | 1,092 |
| 256 | Retail 100%, Class = Prod | | (748) | (748) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,417 | 569 | 24 | 305 | 290 | - | 57 | - | 83 | 54 | - | - | 36 |
| 258 | Retail 100%, Class = T&D | | (278) | (4) | - | (100) | (97) | - | (21) | - | (34) | (22) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 53 | - | - | - | - | - | - | - | - | 53 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (31) | (31) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,225 | 557 | 29 | 216 | 214 | - | 46 | - | 74 | 49 | - | - | 40 |
| 264 | Gross Trans Plant | | (40) | (2) | - | (38) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 2,264 | 395 | 541 | 310 | 282 | 0 | 56 | 0 | 63 | 80 | 0 | 0 | 537 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.17453 | 0.23886 | 0.13690 | 0.12443 | 0.00000 | 0.02490 | 0.00000 | 0.02789 | 0.03526 | 0.00000 | 0.00000 | 0.23722 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 271 | Accumulated Depreciation | | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | 0 | (863) | 0 | (1,741) | (1,199) | 0 | 0 | (1,352) |
| 272 | Net Electric Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | 0 | 2,518 | 0 | 3,704 | 2,391 | 0 | 0 | 1,602 |
| 273 | Construction Work in Progress | | 2,936 | 1,737 | 27 | 638 | 427 | 0 | 40 | 0 | 24 | 18 | 0 | 0 | 25 |
| 274 | Plant Held for Future Use | | 428 | 352 | 6 | 57 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 275 | Working Capital | | 2,264 | 395 | 541 | 310 | 282 | 0 | 56 | 0 | 63 | 80 | 0 | 0 | 537 |
| 276 | Total Rate Base | | 68,708 | 27,784 | 1,652 | 14,563 | 13,644 | 0 | 2,615 | 0 | 3,792 | 2,488 | 0 | 0 | 2,169 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.40437 | 0.02405 | 0.21195 | 0.19858 | 0.00000 | 0.03806 | 0.00000 | 0.05519 | 0.03622 | 0.00000 | 0.00000 | 0.03157 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 8,795 | 3,712 | 307 | 1,328 | 1,736 | - | 723 | - | 215 | 220 | 1 | - | 552 |
| 282 | Production Solar Demand | | 374 | 374 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 9,170 | 4,087 | 307 | 1,328 | 1,736 | - | 723 | - | 215 | 220 | 1 | - | 552 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 9,170 | 4,087 | 307 | 1,328 | 1,736 | 0 | 723 | 0 | 215 | 220 | 1 | 0 | 552 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.44566 | 0.03353 | 0.14485 | 0.18936 | 0.00000 | 0.07883 | 0.00000 | 0.02344 | 0.02399 | 0.00014 | 0.00000 | 0.06019 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 12,380 | 4,547 | 1,269 | 1,703 | 1,801 | - | 364 | - | 594 | 591 | - | - | 1,510 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 12,380 | 4,547 | 1,269 | 1,703 | 1,801 | - | 364 | - | 594 | 591 | - | - | 1,510 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36731 | 0.10252 | 0.13758 | 0.14549 | 0.00000 | 0.02942 | 0.00000 | 0.04797 | 0.04777 | 0.00000 | 0.00000 | 0.12194 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 35 | - | - | 35 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 301 | Distribution Service | | 240 | - | - | - | - | - | - | - | 240 | - | - | - | - |
| 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 | | 290 | 1 | 0 | 36 | 1 | 0 | 10 | 0 | 240 | 0 | 0 | 0 | 2 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00240 | 0.00014 | 0.12286 | 0.00341 | 0.00000 | 0.03365 | 0.00000 | 0.83031 | 0.00021 | 0.00000 | 0.00000 | 0.00702 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 124 | 124 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 10 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 19 | 19 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 58 | 58 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 211 | 211 | 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 | | 538 | - | 538 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 48 | - | 48 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 44 | - | 44 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 672 | 0 | 672 | 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 | | 883 | 211 | 672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23884 | 0.76116 | 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 | | 75 | - | - | 75 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 77 | 2 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02141 | 0.00000 | 0.97859 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 134 | - | - | - | 134 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 26 | - | - | - | - | - | 26 | - | - | - | - | - | - |
| 344 | Distribution Service | | 75 | - | - | - | - | - | - | - | 75 | - | - | - | - |
| 345 | Distribution Metering | | 70 | - | - | - | - | - | - | - | - | 70 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 305 | 0 | 0 | 0 | 134 | 0 | 26 | 0 | 75 | 70 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43902 | 0.00000 | 0.08529 | 0.00000 | 0.24543 | 0.23026 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 588 | - | - | - | - | - | - | - | - | - | - | - | 588 |
| 356 | Customer Accounting O&M | | 590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 588 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00287 | 0.00000 | 0.00000 | 0.99713 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 24 | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 361 | Customer Serv & Info. O&M | | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 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 | | 114 | - | - | - | - | - | - | - | - | - | - | - | 114 |
| 366 | Sales O&M | | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114 |
| 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 | | 870 | 122 | 308 | 33 | 62 | - | 13 | - | 22 | 15 | - | - | 295 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 75 | 34 | 2 | 13 | 13 | - | 3 | - | 5 | 3 | - | - | 2 |
| 373 | Retail 100%, Class = # Bills | | 31 | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 975 | 156 | 310 | 46 | 75 | 0 | 16 | 0 | 26 | 18 | 0 | 0 | 328 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.15953 | 0.31768 | 0.04749 | 0.07738 | 0.00000 | 0.01664 | 0.00000 | 0.02680 | 0.01828 | 0.00000 | 0.00000 | 0.33620 |
| 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 | | 2,968 | 368 | 982 | 122 | 209 | 0 | 42 | 0 | 101 | 90 | 0 | 0 | 1,054 |
| 387 | Total O&M Allocators | | 1.00000 | 0.12403 | 0.33085 | 0.04111 | 0.07049 | 0.00000 | 0.01422 | 0.00000 | 0.03400 | 0.03021 | 0.00000 | 0.00000 | 0.35509 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 2,968 | 368 | 982 | 122 | 209 | - | 42 | - | 101 | 90 | - | - | 1,054 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,166 | 1,166 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 198 | 198 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 105 | 105 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 397 | 397 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,867 | 1,867 | 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 | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 393 | - | - | 393 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 409 | 12 | 0 | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03054 | 0.00000 | 0.96946 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,276 | 1,879 | 0 | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82578 | 0.00000 | 0.17422 | 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 | | 463 | - | - | - | 463 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 104 | - | - | - | - | - | 104 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 176 | - | - | - | - | - | - | - | 176 | - | - | - | - |
| 423 | Distribution Metering | | 228 | - | - | - | - | - | - | - | - | 228 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 971 | 0 | 0 | 0 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.47700 | 0.00000 | 0.10759 | 0.00000 | 0.18108 | 0.23433 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,380 | 12 | 0 | 396 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00905 | 0.00000 | 0.28727 | 0.33565 | 0.00000 | 0.07571 | 0.00000 | 0.12742 | 0.16489 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 3,247 | 1,879 | 0 | 396 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.57878 | 0.00000 | 0.12211 | 0.14267 | 0.00000 | 0.03218 | 0.00000 | 0.05416 | 0.07009 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 374 | 52 | 132 | 14 | 27 | - | 6 | - | 9 | 6 | - | - | 127 |
| 438 | Retail 100%, Class = # Bills | | 88 | - | - | - | - | - | - | - | - | - | - | - | 88 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 461 | 52 | 132 | 14 | 27 | 0 | 6 | 0 | 9 | 6 | 0 | 0 | 214 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.11334 | 0.28697 | 0.03089 | 0.05816 | 0.00000 | 0.01251 | 0.00000 | 0.02014 | 0.01384 | 0.00000 | 0.00000 | 0.46416 |
| 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 | | 46 | - | - | - | - | - | - | - | - | - | - | - | 46 |
| 451 | Retail 100%, Class = Net Plant | | 63 | 25 | 1 | 14 | 13 | - | 3 | - | 4 | 2 | - | - | 2 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 66 | - | - | - | - | - | - | - | - | 66 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 191 | 41 | 1 | 14 | 13 | 0 | 3 | 0 | 4 | 69 | 0 | 0 | 48 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,899 | 1,972 | 133 | 424 | 503 | 0 | 113 | 0 | 189 | 302 | 0 | 0 | 262 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.50585 | 0.03423 | 0.10882 | 0.12901 | 0.00000 | 0.02893 | 0.00000 | 0.04844 | 0.07758 | 0.00000 | 0.00000 | 0.06714 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 77 | 11 | 27 | 3 | 6 | - | 1 | - | 2 | 1 | - | - | 26 |
| 466 | Net Total Plant | | 614 | 246 | 11 | 132 | 126 | - | 25 | - | 36 | 23 | - | - | 16 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 691 | 257 | 38 | 135 | 131 | 0 | 26 | 0 | 38 | 25 | 0 | 0 | 42 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.37199 | 0.05464 | 0.19525 | 0.19011 | 0.00000 | 0.03720 | 0.00000 | 0.05495 | 0.03558 | 0.00000 | 0.00000 | 0.06028 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 9,459 | 4,087 | 307 | 1,364 | 1,737 | 0 | 733 | 0 | 455 | 220 | 1 | 0 | 554 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 7,554 | 2,596 | 1,153 | 680 | 843 | 0 | 181 | 0 | 328 | 417 | 0 | 0 | 1,357 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,905 | 1,492 | (846) | 683 | 895 | 0 | 552 | 0 | 128 | (197) | 1 | 0 | (803) |
| 478 | Interest Expense | Line 8 x WACC | 1,272 | 514 | 31 | 270 | 253 | - | 48 | - | 70 | 46 | - | - | 40 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 634 | 977 | (876) | 414 | 642 | - | 504 | - | 58 | (243) | 1 | - | (843) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 634 | 977 | (876) | 414 | 642 | 0 | 504 | 0 | 58 | (243) | 1 | 0 | (843) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 484 | State Temporary Differences | JSS Sch. 12 | (2,110) | (959) | (50) | (372) | (369) | - | (79) | - | (128) | (84) | - | - | (69) |
| 485 | State Taxable Income | Ln 482:484 | (1,410) | 49 | (925) | 54 | 285 | 0 | 427 | 0 | (66) | (324) | 1 | 0 | (910) |
| 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 | (78) | 3 | (51) | 3 | 16 | - | 23 | - | (4) | (18) | 0 | - | (50) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 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 | 39 | 55 | (48) | 23 | 36 | - | 28 | - | 3 | (13) | 0 | - | (46) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 634 | 977 | (876) | 414 | 642 | - | 504 | - | 58 | (243) | 1 | - | (843) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (2,087) | (949) | (49) | (368) | (364) | - | (78) | - | (126) | (83) | - | - | (68) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 78 | (3) | 51 | (3) | (16) | - | (23) | - | 4 | 18 | (0) | - | 50 |
| 497 | Fed. Taxable Income | Ln 493:496 | (1,309) | 57 | (873) | 55 | 274 | - | 404 | - | (61) | (305) | 1 | - | (860) |
| 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 | (275) | 12 | (183) | 12 | 57 | - | 85 | - | (13) | (64) | 0 | - | (181) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (275) | 12 | (183) | 12 | 57 | - | 85 | - | (13) | (64) | 0 | - | (181) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (24) | (11) | (1) | (4) | (4) | - | (1) | - | (1) | (1) | - | - | (1) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (268) | (26) | (188) | 42 | 82 | - | 87 | - | (14) | (65) | 0 | - | (186) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (352) | 15 | (234) | 14 | 73 | - | 108 | - | (16) | (82) | 0 | - | (231) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 530 | 241 | 13 | 93 | 93 | - | 20 | - | 32 | 21 | - | - | 17 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 514 | Total Amortization of ITC | Line 504 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (229) | 30 | (236) | 66 | 118 | - | 115 | - | (10) | (79) | 0 | - | (232) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 27.83% | 26.08% | 25.30% | 26.02% | 25.77% | 0.00% | 25.46% | 0.00% | 27.00% | 25.09% | 25.35% | 0.00% | 25.28% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 524 | Interest Expense | Line 8 x WACC | (1,272) | (514) | (31) | (270) | (253) | - | (48) | - | (70) | (46) | - | - | (40) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (2,087) | (949) | (49) | (368) | (364) | - | (78) | - | (126) | (83) | - | - | (68) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,566 | 493 | 33 | 432 | 382 | - | 62 | - | 75 | 48 | - | - | 41 |
| 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 | 416 | 131 | 9 | 115 | 101 | - | 17 | - | 20 | 13 | - | - | 11 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 9 | (95) | (6) | 73 | 54 | - | 3 | - | (6) | (5) | - | - | (8) |
| 541 | Total FIT - Deferred | Line 532 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 448 | 104 | 5 | 150 | 130 | - | 20 | - | 20 | 12 | - | - | 6 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 546 | Interest Expense | Line 27 x WACC | (1,272) | (514) | (31) | (270) | (253) | - | (48) | - | (70) | (46) | - | - | (40) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 548 | Temporary State Differences | JSS Sch. 12 | (2,110) | (959) | (50) | (372) | (369) | - | (79) | - | (128) | (84) | - | - | (69) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 5 | - | - | 4 |
| 550 | Net FIT Allowable | Line 542 | 448 | 104 | 5 | 150 | 130 | - | 20 | - | 20 | 12 | - | - | 6 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 2,075 | 666 | 44 | 564 | 499 | - | 82 | - | 100 | 64 | - | - | 55 |
| 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 | 121 | 39 | 3 | 33 | 29 | - | 5 | - | 6 | 4 | - | - | 3 |
| 555 | Total SIT - Deferred | Line 549 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 5 | - | - | 4 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 237 | 92 | 5 | 53 | 49 | - | 9 | - | 13 | 8 | - | - | 7 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 685 | 196 | 10 | 203 | 179 | - | 29 | - | 33 | 21 | - | - | 13 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28608 | 0.01445 | 0.29688 | 0.26213 | 0.00000 | 0.04198 | 0.00000 | 0.04850 | 0.03046 | 0.00000 | 0.00000 | 0.01954 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 86 | 86 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 217 | - | 217 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 27 | - | 27 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 12 | - | 12 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 35 | - | 35 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 404 | 114 | 290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 32 | 1 | - | 31 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 105 | - | - | - | 59 | - | 13 | - | 20 | 13 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 542 | 115 | 290 | 31 | 59 | 0 | 13 | 0 | 20 | 13 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 201 | - | - | - | - | - | - | - | - | 1 | - | - | 200 |
| 578 | Customer Service & Info. | | 37 | - | - | - | - | - | - | - | - | - | - | - | 37 |
| 579 | Sales | | 41 | - | - | - | - | - | - | - | - | - | - | - | 41 |
| 580 | Subtotal before Admin & Gen | | 820 | 115 | 290 | 31 | 59 | - | 13 | - | 20 | 14 | - | - | 278 |
| 581 | Admin & General | | 367 | 51 | 130 | 14 | 26 | - | 6 | - | 9 | 6 | - | - | 124 |
| 582 | Total | | 1,187 | 166 | 420 | 45 | 85 | - | 18 | - | 30 | 20 | - | - | 402 |
| 583 | Total Labor Allocator | | 1.00000 | 0.13987 | 0.35416 | 0.03812 | 0.07178 | 0.00000 | 0.01544 | 0.00000 | 0.02486 | 0.01707 | 0.00000 | 0.00000 | 0.33871 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | - | 372,458 | - | 17,781 | 35,367 | - | - | 9,722 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | - | (95,034) | - | (5,685) | (11,814) | - | - | (4,449) |
| 4 | Net Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | - | 277,424 | - | 12,096 | 23,553 | - | - | 5,273 |
| 5 | Construction Work in Progress | Line 229 | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | - | 4,433 | - | 80 | 173 | - | - | 83 |
| 6 | Plant Held for Future Use | Line 239 | 33,695 | 27,903 | 354 | 4,610 | 780 | - | 27 | - | 1 | 3 | - | - | 18 |
| 7 | Working Capital | Line 265 | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | - | 6,210 | - | 206 | 787 | - | - | 1,768 |
| 8 | Total Rate Base | | 5,150,143 | 2,204,438 | 104,718 | 1,187,378 | 1,321,475 | - | 288,094 | - | 12,383 | 24,515 | - | - | 7,142 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 657,288 | 324,246 | (7,722) | 94,776 | 123,899 | - | 51,580 | - | 15,336 | 15,699 | 91 | - | 39,384 |
| 12 | Revenue Credits | Line 307 | 4,919 | 55 | 3 | 2,900 | 96 | - | 1,073 | - | 785 | 1 | - | - | 7 |
| 13 | Total Revenue | | 662,207 | 324,301 | (7,719) | 97,676 | 123,994 | - | 52,653 | - | 16,121 | 15,699 | 91 | - | 39,390 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 130,989 | 29,211 | 62,232 | 9,949 | 20,264 | - | 4,651 | - | 330 | 883 | - | - | 3,470 |
| 17 | Depreciation | Line 460 | 265,117 | 156,473 | 8,456 | 34,592 | 48,714 | - | 12,424 | - | 617 | 2,980 | - | - | 862 |
| 18 | Tax Other Than Income Tax | Line 470 | 49,830 | 20,388 | 2,392 | 10,997 | 12,719 | - | 2,831 | - | 124 | 242 | - | - | 137 |
| 19 | Gain/Loss on Disposition | Line 471 | (272) | (115) | (4) | (63) | (72) | - | (16) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 445,663 | 205,957 | 73,076 | 55,474 | 81,625 | - | 19,889 | - | 1,070 | 4,104 | - | - | 4,468 |
| 21 | Income Tax Expense | Line 517 | 3,239 | 2,349 | (21,874) | 1,928 | 187 | - | 5,538 | - | 3,675 | 2,656 | 23 | - | 8,757 |
| 22 | Total Operating Expense | | 448,902 | 208,306 | 51,202 | 57,402 | 81,812 | - | 25,427 | - | 4,745 | 6,760 | 23 | - | 13,225 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 213,305 | 115,995 | (58,922) | 40,274 | 42,182 | - | 27,226 | - | 11,376 | 8,940 | 68 | - | 26,165 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (148,452) | (38,850) | (66,277) | (43,129) | (50,641) | - | 6,989 | - | 10,506 | 7,218 | 68 | - | 25,664 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (199,467) | (52,200) | (89,054) | (57,951) | (68,043) | - | 9,391 | - | 14,117 | 9,698 | 92 | - | 34,483 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 805,740 | 363,095 | 58,555 | 137,906 | 174,539 | - | 44,591 | - | 4,830 | 8,481 | 23 | - | 13,720 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.14% | 5.26% | -56.27% | 3.39% | 3.19% | 0.00% | 9.45% | 0.00% | 91.87% | 36.47% | 0.00% | 0.00% | 366.38% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 657,288 | 324,246 | (7,722) | 94,776 | 123,899 | | 51,580 | | 15,336 | 15,699 | 91 | - | 39,384 |
| 37 | | Ln 29 | 199,467 | 52,200 | 89,054 | 57,951 | 68,043 | | (9,391) | | (14,117) | (9,698) | (92) | - | (34,483) |
| 38 | | Ln 37 / Ln 36 | 30.35% | 16.10% | -1153.26% | 61.14% | 54.92% | | -18.21% | | -92.05% | -61.77% | -100.31% | #DIV/0! | -87.56% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 1,949,917 | 1,949,917 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 167,800 | 167,800 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 178,044 | 178,044 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 833,492 | 833,492 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 3,129,253 | 3,129,253 | 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 | | 23,373 | 23,373 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 1,375 | 1,375 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 12,190 | 12,190 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 13,538 | 13,538 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,262,974 | - | - | 1,262,974 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 12,398 | - | - | 12,398 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 1,325,847 | 50,476 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03807 | 0.00000 | 0.96193 | 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 | | 4,455,100 | 3,179,728 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71373 | 0.00000 | 0.28627 | 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 | | 1,480,727 | - | - | - | 1,480,727 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 362,213 | - | - | - | - | - | 362,213 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 17,292 | - | - | - | - | - | - | - | 17,292 | - | - | - | - |
| 71 | Distribution Metering | | 34,354 | - | - | - | - | - | - | - | - | 34,354 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 1,894,586 | 0 | 0 | 0 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78156 | 0.00000 | 0.19118 | 0.00000 | 0.00913 | 0.01813 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 3,220,433 | 50,476 | 0 | 1,275,372 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01567 | 0.00000 | 0.39602 | 0.45979 | 0.00000 | 0.11247 | 0.00000 | 0.00537 | 0.01067 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 6,349,686 | 3,179,728 | 0 | 1,275,372 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.50077 | 0.00000 | 0.20086 | 0.23320 | 0.00000 | 0.05704 | 0.00000 | 0.00272 | 0.00541 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 281,139 | 66,859 | 135,211 | 18,724 | 41,880 | - | 10,245 | - | 489 | 1,013 | - | - | 6,718 |
| 86 | Retail 100%, Class = # Bills | | 3,052 | - | - | - | - | - | - | - | - | - | - | - | 3,052 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 284,192 | 66,859 | 135,211 | 18,724 | 41,880 | 0 | 10,245 | 0 | 489 | 1,013 | 0 | 0 | 9,770 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23526 | 0.47578 | 0.06588 | 0.14737 | 0.00000 | 0.03605 | 0.00000 | 0.00172 | 0.00357 | 0.00000 | 0.00000 | 0.03438 |
| 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 | | (48) | - | - | - | - | - | - | - | - | - | - | - | (48) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (48) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.48940 | 0.02038 | 0.19508 | 0.22952 | 0.00000 | 0.05615 | 0.00000 | 0.00268 | 0.00533 | 0.00000 | 0.00000 | 0.00147 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 856,294 | 856,294 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 116,935 | 116,935 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 128,817 | 128,817 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 98,266 | 98,266 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 1,200,311 | 1,200,311 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 4,003 | 4,003 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 577 | 577 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 724 | 724 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 546 | 546 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 177,873 | - | - | 177,873 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 1,488 | - | - | 1,488 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 185,212 | 5,851 | 0 | 179,361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03159 | 0.00000 | 0.96841 | 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 | | 1,385,523 | 1,206,162 | 0 | 179,361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87055 | 0.00000 | 0.12945 | 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 | | 249,888 | - | - | - | 249,888 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 89,971 | - | - | - | - | - | 89,971 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 5,444 | - | - | - | - | - | - | - | 5,444 | - | - | - | - |
| 139 | Distribution Metering | | 11,314 | - | - | - | - | - | - | - | - | 11,314 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 356,616 | 0 | 0 | 0 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.70072 | 0.00000 | 0.25229 | 0.00000 | 0.01526 | 0.03172 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 541,827 | 5,851 | 0 | 179,361 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01080 | 0.00000 | 0.33103 | 0.46119 | 0.00000 | 0.16605 | 0.00000 | 0.01005 | 0.02088 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 1,742,138 | 1,206,162 | 0 | 179,361 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69235 | 0.00000 | 0.10295 | 0.14344 | 0.00000 | 0.05164 | 0.00000 | 0.00312 | 0.00649 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 138,943 | 33,043 | 66,823 | 9,254 | 20,698 | - | 5,063 | - | 242 | 501 | - | - | 3,320 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,060 | - | - | - | - | - | - | - | - | - | - | - | 1,060 |
| 156 | General & Intangible Plant Total | | 140,003 | 33,043 | 66,823 | 9,254 | 20,698 | 0 | 5,063 | 0 | 242 | 501 | 0 | 0 | 4,380 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23601 | 0.47730 | 0.06610 | 0.14784 | 0.00000 | 0.03616 | 0.00000 | 0.00173 | 0.00358 | 0.00000 | 0.00000 | 0.03128 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 70 | - | - | - | - | - | - | - | - | - | - | - | 70 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 1,882,211 | 1,239,205 | 66,823 | 188,614 | 270,586 | 0 | 95,034 | 0 | 5,685 | 11,814 | 0 | 0 | 4,449 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.65838 | 0.03550 | 0.10021 | 0.14376 | 0.00000 | 0.05049 | 0.00000 | 0.00302 | 0.00628 | 0.00000 | 0.00000 | 0.00236 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 3,129,253 | 3,129,253 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (1,200,311) | (1,200,311) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 1,928,942 | 1,928,942 | 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 | | 1,325,847 | 50,476 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (185,212) | (5,851) | 0 | (179,361) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,140,636 | 44,625 | 0 | 1,096,011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03912 | 0.00000 | 0.96088 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 1,894,586 | 0 | 0 | 0 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (356,616) | 0 | 0 | 0 | (249,888) | 0 | (89,971) | 0 | (5,444) | (11,314) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 1,537,970 | 0 | 0 | 0 | 1,230,839 | 0 | 272,242 | 0 | 11,848 | 23,040 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.80030 | 0.00000 | 0.17701 | 0.00000 | 0.00770 | 0.01498 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 284,192 | 66,859 | 135,211 | 18,724 | 41,880 | 0 | 10,245 | 0 | 489 | 1,013 | 0 | 0 | 9,770 |
| 192 | General & Intangible Reserve | | (140,003) | (33,043) | (66,823) | (9,254) | (20,698) | 0 | (5,063) | 0 | (242) | (501) | 0 | 0 | (4,380) |
| 193 | General & Intangible Net Plant | | 144,188 | 33,816 | 68,388 | 9,470 | 21,183 | 0 | 5,182 | 0 | 247 | 513 | 0 | 0 | 5,390 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23453 | 0.47430 | 0.06568 | 0.14691 | 0.00000 | 0.03594 | 0.00000 | 0.00172 | 0.00355 | 0.00000 | 0.00000 | 0.03738 |
| 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 | | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (48) |
| 202 | Other Reserve | | (70) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (70) |
| 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 | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 207 | Total Reserve | | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | 0 | (95,034) | 0 | (5,685) | (11,814) | 0 | 0 | (4,449) |
| 208 | Total Net Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | 0 | 277,424 | 0 | 12,096 | 23,553 | 0 | 0 | 5,273 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.42246 | 0.01439 | 0.23265 | 0.26349 | 0.00000 | 0.05839 | 0.00000 | 0.00255 | 0.00496 | 0.00000 | 0.00000 | 0.00111 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 53,819 | 53,819 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 5,471 | 5,471 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 4,597 | 4,597 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 74,368 | 74,368 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 52,499 | - | - | 52,499 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 41,667 | - | - | - | 41,667 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 4,483 | - | - | - | - | - | 4,483 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 82 | - | - | - | - | - | - | - | 82 | - | - | - | - |
| 223 | Distribution Metering | | 175 | - | - | - | - | - | - | - | - | 175 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 3,633 | 864 | 1,747 | 242 | 541 | - | 132 | - | 6 | 13 | - | - | 87 |
| 227 | Retail 100%, Class = Net Plant | | (3,124) | (1,320) | (45) | (727) | (823) | - | (182) | - | (8) | (15) | - | - | (3) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | 0 | 4,433 | 0 | 80 | 173 | 0 | 0 | 83 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.57979 | 0.00716 | 0.21885 | 0.17413 | 0.00000 | 0.01865 | 0.00000 | 0.00034 | 0.00073 | 0.00000 | 0.00000 | 0.00035 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 27,409 | 27,409 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 319 | 319 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 4,561 | - | - | 4,561 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 671 | - | - | - | 671 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 736 | 175 | 354 | 49 | 110 | - | 27 | - | 1 | 3 | - | - | 18 |
| 239 | Plant Held for Future Use Total | | 33,695 | 27,903 | 354 | 4,610 | 780 | 0 | 27 | 0 | 1 | 3 | 0 | 0 | 18 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82809 | 0.01051 | 0.13680 | 0.02316 | 0.00000 | 0.00080 | 0.00000 | 0.00004 | 0.00008 | 0.00000 | 0.00000 | 0.00052 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 18,190 | 18,190 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 1,619 | 1,619 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 1,766 | 1,766 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 36,912 | - | 36,912 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 31,268 | - | 31,268 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 272 | 272 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (78,475) | (17,500) | (37,283) | (5,960) | (12,140) | - | (2,786) | - | (197) | (529) | - | - | (2,079) |
| 255 | Retail 100%, Class = # Bills | | 3,596 | - | - | - | - | - | - | - | - | - | - | - | 3,596 |
| 256 | Retail 100%, Class = Prod | | (59,365) | (59,365) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 106,771 | 45,107 | 1,537 | 24,841 | 28,134 | - | 6,234 | - | 272 | 529 | - | - | 118 |
| 258 | Retail 100%, Class = T&D | | (20,492) | (321) | - | (8,115) | (9,422) | - | (2,305) | - | (110) | (219) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 524 | - | - | - | - | - | - | - | - | 524 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (2,464) | (2,464) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 90,260 | 44,173 | 1,840 | 17,607 | 20,717 | - | 5,068 | - | 242 | 481 | - | - | 132 |
| 264 | Gross Trans Plant | | (3,221) | (123) | - | (3,099) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | 0 | 6,210 | 0 | 206 | 787 | 0 | 0 | 1,768 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.24657 | 0.26953 | 0.19875 | 0.21459 | 0.00000 | 0.04884 | 0.00000 | 0.00162 | 0.00619 | 0.00000 | 0.00000 | 0.01390 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 271 | Accumulated Depreciation | | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | 0 | (95,034) | 0 | (5,685) | (11,814) | 0 | 0 | (4,449) |
| 272 | Net Electric Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | 0 | 277,424 | 0 | 12,096 | 23,553 | 0 | 0 | 5,273 |
| 273 | Construction Work in Progress | | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | 0 | 4,433 | 0 | 80 | 173 | 0 | 0 | 83 |
| 274 | Plant Held for Future Use | | 33,695 | 27,903 | 354 | 4,610 | 780 | 0 | 27 | 0 | 1 | 3 | 0 | 0 | 18 |
| 275 | Working Capital | | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | 0 | 6,210 | 0 | 206 | 787 | 0 | 0 | 1,768 |
| 276 | Total Rate Base | | 5,150,143 | 2,204,438 | 104,718 | 1,187,378 | 1,321,475 | 0 | 288,094 | 0 | 12,383 | 24,515 | 0 | 0 | 7,142 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.42803 | 0.02033 | 0.23055 | 0.25659 | 0.00000 | 0.05594 | 0.00000 | 0.00240 | 0.00476 | 0.00000 | 0.00000 | 0.00139 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 627,590 | 294,547 | (7,722) | 94,776 | 123,899 | - | 51,580 | - | 15,336 | 15,699 | 91 | - | 39,384 |
| 282 | Production Solar Demand | | 29,699 | 29,699 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 657,288 | 324,246 | (7,722) | 94,776 | 123,899 | - | 51,580 | - | 15,336 | 15,699 | 91 | - | 39,384 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 657,288 | 324,246 | (7,722) | 94,776 | 123,899 | 0 | 51,580 | 0 | 15,336 | 15,699 | 91 | 0 | 39,384 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.49331 | (0.01175) | 0.14419 | 0.18850 | 0.00000 | 0.07847 | 0.00000 | 0.02333 | 0.02388 | 0.00014 | 0.00000 | 0.05992 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 807,420 | 360,802 | 80,432 | 138,878 | 174,448 | - | 40,125 | - | 1,939 | 5,826 | - | - | 4,970 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 807,420 | 360,802 | 80,432 | 138,878 | 174,448 | - | 40,125 | - | 1,939 | 5,826 | - | - | 4,970 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.44686 | 0.09962 | 0.17200 | 0.21606 | 0.00000 | 0.04970 | 0.00000 | 0.00240 | 0.00722 | 0.00000 | 0.00000 | 0.00616 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 2,870 | - | - | 2,870 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 63 | - | - | - | 63 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 1,066 | - | - | - | - | - | 1,066 | - | - | - | - | - | - |
| 301 | Distribution Service | | 785 | - | - | - | - | - | - | - | 785 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 7 | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 129 | 55 | 3 | 30 | 33 | - | 7 | - | 0 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 4,919 | 55 | 3 | 2,900 | 96 | 0 | 1,073 | 0 | 785 | 1 | 0 | 0 | 7 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01121 | 0.00053 | 0.58959 | 0.01944 | 0.00000 | 0.21816 | 0.00000 | 0.15958 | 0.00012 | 0.00000 | 0.00000 | 0.00136 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 9,838 | 9,838 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 814 | 814 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 1,519 | 1,519 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 4,564 | 4,564 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 16,735 | 16,735 | 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 | | 34,105 | - | 34,105 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 3,056 | - | 3,056 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 2,787 | - | 2,787 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 2,651 | - | 2,651 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 42,598 | 0 | 42,598 | 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 | | 59,333 | 16,735 | 42,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.28205 | 0.71795 | 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 | | 61 | 61 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 32 | 32 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 35 | 35 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 6,140 | - | - | 6,140 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 32 | - | - | 32 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 6,304 | 131 | 0 | 6,173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02084 | 0.00000 | 0.97916 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 12,955 | - | - | - | 12,955 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 2,863 | - | - | - | - | - | 2,863 | - | - | - | - | - | - |
| 344 | Distribution Service | | 244 | - | - | - | - | - | - | - | 244 | - | - | - | - |
| 345 | Distribution Metering | | 691 | - | - | - | - | - | - | - | - | 691 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 16,754 | 0 | 0 | 0 | 12,955 | 0 | 2,863 | 0 | 244 | 691 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.77329 | 0.00000 | 0.17088 | 0.00000 | 0.01458 | 0.04126 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 17 | - | - | - | - | - | - | - | - | 17 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 1,935 | - | - | - | - | - | - | - | - | - | - | - | 1,935 |
| 356 | Customer Accounting O&M | | 1,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 1,935 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00854 | 0.00000 | 0.00000 | 0.99146 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 80 | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 361 | Customer Serv & Info. O&M | | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 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 | | 375 | - | - | - | - | - | - | - | - | - | - | - | 375 |
| 366 | Sales O&M | | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 375 |
| 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 | | 40,591 | 9,653 | 19,522 | 2,703 | 6,047 | - | 1,479 | - | 71 | 146 | - | - | 970 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 5,499 | 2,691 | 112 | 1,073 | 1,262 | - | 309 | - | 15 | 29 | - | - | 8 |
| 373 | Retail 100%, Class = # Bills | | 101 | - | - | - | - | - | - | - | - | - | - | - | 101 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 46,191 | 12,344 | 19,634 | 3,776 | 7,309 | 0 | 1,788 | 0 | 85 | 176 | 0 | 0 | 1,079 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26724 | 0.42506 | 0.08175 | 0.15823 | 0.00000 | 0.03871 | 0.00000 | 0.00185 | 0.00380 | 0.00000 | 0.00000 | 0.02337 |
| 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 | | 130,989 | 29,211 | 62,232 | 9,949 | 20,264 | 0 | 4,651 | 0 | 330 | 883 | 0 | 0 | 3,470 |
| 387 | Total O&M Allocators | | 1.00000 | 0.22300 | 0.47509 | 0.07595 | 0.15470 | 0.00000 | 0.03550 | 0.00000 | 0.00252 | 0.00674 | 0.00000 | 0.00000 | 0.02649 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 130,989 | 29,211 | 62,232 | 9,949 | 20,264 | - | 4,651 | - | 330 | 883 | - | - | 3,470 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 92,530 | 92,530 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 15,749 | 15,749 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 8,363 | 8,363 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 31,471 | 31,471 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 148,113 | 148,113 | 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 | | 432 | 432 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 25 | 25 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 250 | 250 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 284 | 284 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 32,053 | - | - | 32,053 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 273 | - | - | 273 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 33,317 | 991 | 0 | 32,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02975 | 0.00000 | 0.97025 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 181,430 | 149,104 | 0 | 32,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82183 | 0.00000 | 0.17817 | 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 | | 44,866 | - | - | - | 44,866 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 11,511 | - | - | - | - | - | 11,511 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 574 | - | - | - | - | - | - | - | 574 | - | - | - | - |
| 423 | Distribution Metering | | 2,242 | - | - | - | - | - | - | - | - | 2,242 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 59,193 | 0 | 0 | 0 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.75796 | 0.00000 | 0.19447 | 0.00000 | 0.00970 | 0.03788 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 92,510 | 991 | 0 | 32,326 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01071 | 0.00000 | 0.34943 | 0.48498 | 0.00000 | 0.12443 | 0.00000 | 0.00621 | 0.02424 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 240,623 | 149,104 | 0 | 32,326 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.61966 | 0.00000 | 0.13434 | 0.18646 | 0.00000 | 0.04784 | 0.00000 | 0.00239 | 0.00932 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 17,441 | 4,148 | 8,388 | 1,162 | 2,598 | - | 636 | - | 30 | 63 | - | - | 417 |
| 438 | Retail 100%, Class = # Bills | | 288 | - | - | - | - | - | - | - | - | - | - | - | 288 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 17,729 | 4,148 | 8,388 | 1,162 | 2,598 | 0 | 636 | 0 | 30 | 63 | 0 | 0 | 705 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23395 | 0.47313 | 0.06552 | 0.14655 | 0.00000 | 0.03585 | 0.00000 | 0.00171 | 0.00355 | 0.00000 | 0.00000 | 0.03975 |
| 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 | | 152 | - | - | - | - | - | - | - | - | - | - | - | 152 |
| 451 | Retail 100%, Class = Net Plant | | 4,745 | 2,004 | 68 | 1,104 | 1,250 | - | 277 | - | 12 | 24 | - | - | 5 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 652 | - | - | - | - | - | - | - | - | 652 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 1,217 | 1,217 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 6,765 | 3,222 | 68 | 1,104 | 1,250 | 0 | 277 | 0 | 12 | 675 | 0 | 0 | 157 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 265,117 | 156,473 | 8,456 | 34,592 | 48,714 | 0 | 12,424 | 0 | 617 | 2,980 | 0 | 0 | 862 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.59020 | 0.03190 | 0.13048 | 0.18374 | 0.00000 | 0.04686 | 0.00000 | 0.00233 | 0.01124 | 0.00000 | 0.00000 | 0.00325 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 3,590 | 854 | 1,726 | 239 | 535 | - | 131 | - | 6 | 13 | - | - | 86 |
| 466 | Net Total Plant | | 46,240 | 19,535 | 666 | 10,758 | 12,184 | - | 2,700 | - | 118 | 229 | - | - | 51 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 49,830 | 20,388 | 2,392 | 10,997 | 12,719 | 0 | 2,831 | 0 | 124 | 242 | 0 | 0 | 137 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.40916 | 0.04800 | 0.22069 | 0.25524 | 0.00000 | 0.05680 | 0.00000 | 0.00249 | 0.00486 | 0.00000 | 0.00000 | 0.00275 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 662,207 | 324,301 | (7,719) | 97,676 | 123,994 | 0 | 52,653 | 0 | 16,121 | 15,699 | 91 | 0 | 39,390 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 445,663 | 205,957 | 73,076 | 55,474 | 81,625 | 0 | 19,889 | 0 | 1,070 | 4,104 | 0 | 0 | 4,468 |
| 477 | Net Oper. Income (NOI) before Tax | | 216,544 | 118,344 | (80,796) | 42,202 | 42,369 | 0 | 32,764 | 0 | 15,051 | 11,595 | 91 | 0 | 34,922 |
| 478 | Interest Expense | Line 8 x WACC | 95,322 | 40,801 | 1,938 | 21,977 | 24,459 | - | 5,332 | - | 229 | 454 | - | - | 132 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 121,222 | 77,543 | (82,734) | 20,226 | 17,911 | - | 27,432 | - | 14,822 | 11,141 | 91 | - | 34,790 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 121,222 | 77,543 | (82,734) | 20,226 | 17,911 | 0 | 27,432 | 0 | 14,822 | 11,141 | 91 | 0 | 34,790 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 484 | State Temporary Differences | JSS Sch. 12 | (155,531) | (76,117) | (3,170) | (30,340) | (35,698) | - | (8,732) | - | (417) | (829) | - | - | (228) |
| 485 | State Taxable Income | Ln 482:484 | (29,353) | 3,851 | (85,803) | (9,148) | (16,650) | 0 | 18,978 | 0 | 14,419 | 10,339 | 91 | 0 | 34,569 |
| 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 | (1,614) | 212 | (4,719) | (503) | (916) | - | 1,044 | - | 793 | 569 | 5 | - | 1,901 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 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 | 6,940 | 4,398 | (4,545) | 1,166 | 1,048 | - | 1,524 | - | 816 | 614 | 5 | - | 1,914 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 121,222 | 77,543 | (82,734) | 20,226 | 17,911 | - | 27,432 | - | 14,822 | 11,141 | 91 | - | 34,790 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (153,798) | (75,268) | (3,135) | (30,002) | (35,300) | - | (8,635) | - | (412) | (820) | - | - | (225) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 1,614 | (212) | 4,719 | 503 | 916 | - | (1,044) | - | (793) | (569) | (5) | - | (1,901) |
| 497 | Fed. Taxable Income | Ln 493:496 | (26,005) | 4,488 | (81,048) | (8,306) | (15,336) | - | 18,031 | - | 13,630 | 9,779 | 86 | - | 32,671 |
| 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 | (5,461) | 942 | (17,020) | (1,744) | (3,221) | - | 3,787 | - | 2,862 | 2,054 | 18 | - | 6,861 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (5,461) | 942 | (17,020) | (1,744) | (3,221) | - | 3,787 | - | 2,862 | 2,054 | 18 | - | 6,861 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (1,796) | (879) | (37) | (350) | (412) | - | (101) | - | (5) | (10) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (3,701) | (2,049) | (17,329) | 762 | (861) | - | 4,014 | - | 2,859 | 2,041 | 18 | - | 6,843 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (7,075) | 1,154 | (21,739) | (2,247) | (4,136) | - | 4,830 | - | 3,655 | 2,622 | 23 | - | 8,762 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 39,055 | 19,114 | 796 | 7,619 | 8,964 | - | 2,193 | - | 105 | 208 | - | - | 57 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 514 | Total Amortization of ITC | Line 504 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 3,239 | 2,349 | (21,874) | 1,928 | 187 | - | 5,538 | - | 3,675 | 2,656 | 23 | - | 8,757 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.30% | 26.08% | 25.32% | 26.46% | 26.83% | 0.00% | 25.58% | 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 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 524 | Interest Expense | Line 8 x WACC | (95,322) | (40,801) | (1,938) | (21,977) | (24,459) | - | (5,332) | - | (229) | (454) | - | - | (132) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (153,798) | (75,268) | (3,135) | (30,002) | (35,300) | - | (8,635) | - | (412) | (820) | - | - | (225) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 533 | Base for FIT Computation | Ln 523:532 | 121,150 | 39,088 | 2,111 | 35,249 | 36,974 | - | 6,876 | - | 243 | 472 | - | - | 136 |
| 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 | 32,204 | 10,390 | 561 | 9,370 | 9,829 | - | 1,828 | - | 65 | 125 | - | - | 36 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 3,464 | (7,529) | (369) | 5,927 | 5,188 | - | 343 | - | (20) | (49) | - | - | (26) |
| 541 | Total FIT - Deferred | Line 532 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 35,761 | 8,278 | 289 | 12,227 | 12,601 | - | 2,156 | - | 66 | 123 | - | - | 21 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 546 | Interest Expense | Line 27 x WACC | (95,322) | (40,801) | (1,938) | (21,977) | (24,459) | - | (5,332) | - | (229) | (454) | - | - | (132) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 548 | Temporary State Differences | JSS Sch. 12 | (155,531) | (76,117) | (3,170) | (30,340) | (35,698) | - | (8,732) | - | (417) | (829) | - | - | (228) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 550 | Net FIT Allowable | Line 542 | 35,761 | 8,278 | 289 | 12,227 | 12,601 | - | 2,156 | - | 66 | 123 | - | - | 21 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 160,175 | 52,816 | 2,812 | 45,950 | 48,368 | - | 9,087 | - | 326 | 634 | - | - | 182 |
| 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 | 9,322 | 3,074 | 164 | 2,674 | 2,815 | - | 529 | - | 19 | 37 | - | - | 11 |
| 555 | Total SIT - Deferred | Line 549 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 17,877 | 7,260 | 338 | 4,343 | 4,778 | - | 1,009 | - | 42 | 83 | - | - | 23 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 53,638 | 15,538 | 627 | 16,570 | 17,379 | - | 3,166 | - | 108 | 205 | - | - | 44 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28969 | 0.01169 | 0.30893 | 0.32401 | 0.00000 | 0.05902 | 0.00000 | 0.00202 | 0.00383 | 0.00000 | 0.00000 | 0.00082 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 6,834 | 6,834 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 1,192 | 1,192 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 960 | 960 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 13,757 | - | 13,757 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 1,696 | - | 1,696 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 729 | - | 729 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 2,219 | - | 2,219 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 27,416 | 9,016 | 18,401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 2,631 | 83 | - | 2,548 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 7,292 | - | - | - | 5,699 | - | 1,394 | - | 67 | 132 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 37,340 | 9,099 | 18,401 | 2,548 | 5,699 | 0 | 1,394 | 0 | 67 | 132 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 665 | - | - | - | - | - | - | - | - | 6 | - | - | 659 |
| 578 | Customer Service & Info. | | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 579 | Sales | | 135 | - | - | - | - | - | - | - | - | - | - | - | 135 |
| 580 | Subtotal before Admin & Gen | | 38,260 | 9,099 | 18,401 | 2,548 | 5,699 | - | 1,394 | - | 67 | 138 | - | - | 914 |
| 581 | Admin & General | | 17,145 | 4,077 | 8,246 | 1,142 | 2,554 | - | 625 | - | 30 | 62 | - | - | 410 |
| 582 | Total | | 55,404 | 13,176 | 26,646 | 3,690 | 8,253 | - | 2,019 | - | 96 | 200 | - | - | 1,324 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23781 | 0.48094 | 0.06660 | 0.14897 | 0.00000 | 0.03644 | 0.00000 | 0.00174 | 0.00360 | 0.00000 | 0.00000 | 0.02389 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | - | - | - | 0 | 126 | - | - | 1 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | - | - | - | (0) | (42) | - | - | (1) |
| 4 | Net Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | - | - | - | 0 | 84 | - | - | 1 |
| 5 | Construction Work in Progress | Line 229 | 2,778 | 1,528 | 26 | 553 | 669 | - | - | - | 0 | 1 | - | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 377 | 309 | 5 | 49 | 13 | - | - | - | 0 | 0 | - | - | 0 |
| 7 | Working Capital | Line 265 | 1,593 | 348 | 532 | 269 | 441 | - | - | - | 0 | 3 | - | - | 0 |
| 8 | Total Rate Base | | 60,167 | 24,450 | 1,626 | 12,633 | 21,371 | - | - | - | 0 | 87 | - | - | 1 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 8,244 | 3,596 | 350 | 1,195 | 1,562 | - | 650 | - | 193 | 198 | 1 | - | 497 |
| 12 | Revenue Credits | Line 307 | 33 | 1 | 0 | 31 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 13 | Total Revenue | | 8,277 | 3,597 | 350 | 1,226 | 1,564 | - | 650 | - | 193 | 198 | 1 | - | 497 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 1,727 | 324 | 966 | 106 | 328 | - | - | - | 0 | 3 | - | - | 0 |
| 17 | Depreciation | Line 460 | 3,033 | 1,735 | 131 | 368 | 788 | - | - | - | 0 | 11 | - | - | 0 |
| 18 | Tax Other Than Income Tax | Line 470 | 587 | 226 | 37 | 117 | 206 | - | - | - | 0 | 1 | - | - | 0 |
| 19 | Gain/Loss on Disposition | Line 471 | (3) | (1) | (0) | (1) | (1) | - | - | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 5,344 | 2,284 | 1,134 | 590 | 1,320 | - | - | - | 0 | 15 | - | - | 1 |
| 21 | Income Tax Expense | Line 517 | 150 | 26 | (220) | 68 | (109) | - | 165 | - | 49 | 45 | 0 | - | 126 |
| 22 | Total Operating Expense | | 5,494 | 2,310 | 914 | 658 | 1,211 | - | 165 | - | 49 | 60 | 0 | - | 126 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 2,783 | 1,287 | (564) | 568 | 353 | - | 486 | - | 144 | 138 | 1 | - | 370 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (1,444) | (431) | (678) | (319) | (1,148) | - | 486 | - | 144 | 132 | 1 | - | 370 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (1,940) | (579) | (911) | (429) | (1,543) | - | 652 | - | 194 | 177 | 1 | - | 497 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 9,687 | 4,027 | 1,028 | 1,515 | 2,711 | - | 165 | - | 49 | 66 | 0 | - | 126 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.62% | 5.26% | -34.68% | 4.50% | 1.65% | 0.00% | 0.00% | 0.00% | 101188.56% | 157.97% | 0.00% | 0.00% | 37088.26% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 8,244 | 3,596 | 350 | 1,195 | 1,562 | | 650 | - | 193 | 198 | 1 | | 497 |
| 37 | | Ln 29 | 1,940 | 579 | 911 | 429 | 1,543 | | (652) | - | (194) | (177) | (1) | | (497) |
| 38 | | Ln 37 / Ln 36 | 23.53% | 16.10% | 260.16% | 35.91% | 98.76% | | -100.31% | #DIV/0! | -100.30% | -89.43% | -100.31% | | -100.17% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 21,627 | 21,627 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 1,861 | 1,861 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 1,975 | 1,975 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 9,244 | 9,244 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 34,707 | 34,707 | 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 | | 259 | 259 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 135 | 135 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 150 | 150 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 13,437 | - | - | 13,437 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 132 | - | - | 132 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 14,129 | 560 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03962 | 0.00000 | 0.96038 | 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 | | 48,836 | 35,267 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72215 | 0.00000 | 0.27785 | 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 | | 23,946 | - | - | - | 23,946 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 71 | Distribution Metering | | 122 | - | - | - | - | - | - | - | - | 122 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 24,069 | 0 | 0 | 0 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99491 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00508 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 38,198 | 560 | 0 | 13,569 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01466 | 0.00000 | 0.35524 | 0.62690 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00320 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 72,904 | 35,267 | 0 | 13,569 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48374 | 0.00000 | 0.18612 | 0.32846 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00168 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 3,721 | 742 | 2,099 | 199 | 677 | - | - | - | 0 | 4 | - | - | 1 |
| 86 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 3,722 | 742 | 2,099 | 199 | 677 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.19924 | 0.56393 | 0.05352 | 0.18197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00037 |
| 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 | | (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 | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.46992 | 0.02739 | 0.17968 | 0.32134 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00164 | 0.00000 | 0.00000 | 0.00002 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 9,497 | 9,497 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,297 | 1,297 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,429 | 1,429 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,090 | 1,090 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 13,313 | 13,313 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 44 | 44 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 1,892 | - | - | 1,892 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 1,973 | 65 | 0 | 1,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03289 | 0.00000 | 0.96711 | 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 | | 15,286 | 13,378 | 0 | 1,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87516 | 0.00000 | 0.12484 | 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 | | 4,041 | - | - | - | 4,041 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 139 | Distribution Metering | | 40 | - | - | - | - | - | - | - | - | 40 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 4,081 | 0 | 0 | 0 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99011 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | 0.00987 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 6,055 | 65 | 0 | 1,908 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01072 | 0.00000 | 0.31518 | 0.66744 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00665 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 19,367 | 13,378 | 0 | 1,908 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69073 | 0.00000 | 0.09853 | 0.20866 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00208 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 1,839 | 366 | 1,037 | 98 | 335 | - | - | - | 0 | 2 | - | - | 0 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 156 | General & Intangible Plant Total | | 1,839 | 366 | 1,037 | 98 | 335 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.19924 | 0.56395 | 0.05353 | 0.18198 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00033 |
| 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 | 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 | | 21,207 | 13,744 | 1,037 | 2,007 | 4,376 | 0 | 0 | 0 | 0 | 42 | 0 | 0 | 1 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.64810 | 0.04891 | 0.09463 | 0.20634 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00198 | 0.00000 | 0.00000 | 0.00003 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 34,707 | 34,707 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (13,313) | (13,313) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 21,394 | 21,394 | 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 | | 14,129 | 560 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (1,973) | (65) | 0 | (1,908) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 12,156 | 495 | 0 | 11,661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04072 | 0.00000 | 0.95928 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 24,069 | 0 | 0 | 0 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (4,081) | 0 | 0 | 0 | (4,041) | 0 | 0 | 0 | (0) | (40) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 19,987 | 0 | 0 | 0 | 19,905 | 0 | 0 | 0 | 0 | 82 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99589 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00410 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 3,722 | 742 | 2,099 | 199 | 677 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 192 | General & Intangible Reserve | | (1,839) | (366) | (1,037) | (98) | (335) | 0 | 0 | 0 | (0) | (2) | 0 | 0 | (1) |
| 193 | General & Intangible Net Plant | | 1,883 | 375 | 1,062 | 101 | 343 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.19923 | 0.56391 | 0.05352 | 0.18197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00040 |
| 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 | 0.00222 | 0.00627 | 0.00060 | 0.00202 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00000 | 0.98888 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 207 | Total Reserve | | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | 0 | 0 | 0 | (0) | (42) | 0 | 0 | (1) |
| 208 | Total Net Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 1 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.40174 | 0.01916 | 0.21223 | 0.36535 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00151 | 0.00000 | 0.00000 | 0.00001 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 597 | 597 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 61 | 61 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 51 | 51 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 825 | 825 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 559 | - | - | 559 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 674 | - | - | - | 674 | - | - | - | - | - | - | - | - |
| 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 | | 48 | 10 | 27 | 3 | 9 | - | - | - | 0 | 0 | - | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (36) | (15) | (1) | (8) | (13) | - | - | - | (0) | (0) | - | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,778 | 1,528 | 26 | 553 | 669 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.55015 | 0.00951 | 0.19920 | 0.24091 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00022 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 304 | 304 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 49 | - | - | 49 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 11 | - | - | - | 11 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 10 | 2 | 5 | 1 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 239 | Plant Held for Future Use Total | | 377 | 309 | 5 | 49 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82166 | 0.01460 | 0.13021 | 0.03351 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 202 | 202 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 18 | 18 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 573 | - | 573 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 485 | - | 485 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,035) | (194) | (579) | (63) | (196) | - | - | - | (0) | (2) | - | - | (0) |
| 255 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 256 | Retail 100%, Class = Prod | | (658) | (658) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,245 | 500 | 24 | 264 | 455 | - | - | - | 0 | 2 | - | - | 0 |
| 258 | Retail 100%, Class = T&D | | (243) | (4) | - | (86) | (152) | - | - | - | (0) | (1) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (27) | (27) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,043 | 490 | 29 | 187 | 335 | - | - | - | 0 | 2 | - | - | 0 |
| 264 | Gross Trans Plant | | (34) | (1) | - | (33) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 1,593 | 348 | 532 | 269 | 441 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.21830 | 0.33398 | 0.16880 | 0.27702 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00176 | 0.00000 | 0.00000 | 0.00016 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 271 | Accumulated Depreciation | | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | 0 | 0 | 0 | (0) | (42) | 0 | 0 | (1) |
| 272 | Net Electric Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 1 |
| 273 | Construction Work in Progress | | 2,778 | 1,528 | 26 | 553 | 669 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 377 | 309 | 5 | 49 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 1,593 | 348 | 532 | 269 | 441 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 60,167 | 24,450 | 1,626 | 12,633 | 21,371 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 1 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.40636 | 0.02702 | 0.20996 | 0.35519 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00145 | 0.00000 | 0.00000 | 0.00002 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 7,914 | 3,267 | 350 | 1,195 | 1,562 | - | 650 | - | 193 | 198 | 1 | - | 497 |
| 282 | Production Solar Demand | | 329 | 329 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 8,244 | 3,596 | 350 | 1,195 | 1,562 | - | 650 | - | 193 | 198 | 1 | - | 497 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 8,244 | 3,596 | 350 | 1,195 | 1,562 | 0 | 650 | 0 | 193 | 198 | 1 | 0 | 497 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.43625 | 0.04247 | 0.14498 | 0.18953 | 0.00000 | 0.07890 | 0.00000 | 0.02346 | 0.02401 | 0.00014 | 0.00000 | 0.06025 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 9,570 | 4,002 | 1,249 | 1,478 | 2,821 | - | - | - | 0 | 21 | - | - | 1 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 9,570 | 4,002 | 1,249 | 1,478 | 2,821 | - | - | - | 0 | 21 | - | - | 1 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.41813 | 0.13046 | 0.15439 | 0.29478 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00217 | 0.00000 | 0.00000 | 0.00007 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 31 | - | - | 31 | - | - | - | - | - | - | - | - | - |
| 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 | 0.01849 | 0.00123 | 0.93314 | 0.04678 | 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 | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 51 | 51 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 186 | 186 | 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 | | 529 | - | 529 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 47 | - | 47 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 41 | - | 41 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 661 | 0 | 661 | 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 | | 847 | 186 | 661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.21918 | 0.78082 | 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 | | 65 | - | - | 65 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 67 | 1 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02171 | 0.00000 | 0.97829 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 210 | - | - | - | 210 | - | - | - | - | - | - | - | - |
| 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 | | 212 | 0 | 0 | 0 | 210 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98838 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01161 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | 0.17995 | 0.00000 | 0.00000 | 0.82005 |
| 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 | | 537 | 107 | 303 | 29 | 98 | - | - | - | 0 | 1 | - | - | 0 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 64 | 30 | 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 | | 601 | 137 | 305 | 40 | 118 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.22787 | 0.50725 | 0.06686 | 0.19672 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00104 | 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 | | 1,727 | 324 | 966 | 106 | 328 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.18758 | 0.55930 | 0.06128 | 0.18973 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00182 | 0.00000 | 0.00000 | 0.00028 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 1,727 | 324 | 966 | 106 | 328 | - | - | - | 0 | 3 | - | - | 0 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,026 | 1,026 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 175 | 175 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 93 | 93 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 349 | 349 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,643 | 1,643 | 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 | | 341 | - | - | 341 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 355 | 11 | 0 | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03097 | 0.00000 | 0.96903 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 1,998 | 1,654 | 0 | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82783 | 0.00000 | 0.17217 | 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 | | 726 | - | - | - | 726 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 423 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 734 | 0 | 0 | 0 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98911 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01088 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,088 | 11 | 0 | 344 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01010 | 0.00000 | 0.31598 | 0.66659 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00733 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,731 | 1,654 | 0 | 344 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60549 | 0.00000 | 0.12593 | 0.26565 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00292 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 231 | 46 | 130 | 12 | 42 | - | - | - | 0 | 0 | - | - | 0 |
| 438 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 231 | 46 | 130 | 12 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.19923 | 0.56389 | 0.05352 | 0.18196 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00043 |
| 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 | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 55 | 22 | 1 | 12 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 71 | 36 | 1 | 12 | 20 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,033 | 1,735 | 131 | 368 | 788 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.57214 | 0.04327 | 0.12133 | 0.25972 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00350 | 0.00000 | 0.00000 | 0.00004 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 48 | 9 | 27 | 3 | 9 | - | - | - | 0 | 0 | - | - | 0 |
| 466 | Net Total Plant | | 539 | 217 | 10 | 114 | 197 | - | - | - | 0 | 1 | - | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 587 | 226 | 37 | 117 | 206 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.38534 | 0.06327 | 0.19938 | 0.35050 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00147 | 0.00000 | 0.00000 | 0.00003 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 8,277 | 3,597 | 350 | 1,226 | 1,564 | 0 | 650 | 0 | 193 | 198 | 1 | 0 | 497 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 5,344 | 2,284 | 1,134 | 590 | 1,320 | 0 | 0 | 0 | 0 | 15 | 0 | 0 | 1 |
| 477 | Net Oper. Income (NOI) before Tax | | 2,933 | 1,313 | (784) | 636 | 244 | 0 | 650 | 0 | 193 | 183 | 1 | 0 | 496 |
| 478 | Interest Expense | Line 8 x WACC | 1,114 | 453 | 30 | 234 | 396 | - | - | - | 0 | 2 | - | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,819 | 860 | (814) | 402 | (152) | - | 650 | - | 193 | 182 | 1 | - | 496 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,819 | 860 | (814) | 402 | (152) | 0 | 650 | 0 | 193 | 182 | 1 | 0 | 496 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (1,797) | (844) | (49) | (323) | (577) | - | - | - | (0) | (3) | - | - | (0) |
| 485 | State Taxable Income | Ln 482:484 | 80 | 43 | (862) | 89 | (711) | 0 | 650 | 0 | 193 | 179 | 1 | 0 | 496 |
| 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 | 2 | (47) | 5 | (39) | - | 36 | - | 11 | 10 | 0 | - | 27 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 99 | 46 | 3 | 18 | 32 | - | - | - | 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 | 103 | 49 | (45) | 23 | (7) | - | 36 | - | 11 | 10 | 0 | - | 27 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,819 | 860 | (814) | 402 | (152) | - | 650 | - | 193 | 182 | 1 | - | 496 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (1,776) | (835) | (49) | (319) | (571) | - | - | - | (0) | (3) | - | - | (0) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (4) | (2) | 47 | (5) | 39 | - | (36) | - | (11) | (10) | (0) | - | (27) |
| 497 | Fed. Taxable Income | Ln 493:496 | 95 | 50 | (814) | 88 | (665) | - | 615 | - | 183 | 169 | 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 | 20 | 10 | (171) | 19 | (140) | - | 129 | - | 38 | 36 | 0 | - | 98 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 20 | 10 | (171) | 19 | (140) | - | 129 | - | 38 | 36 | 0 | - | 98 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (21) | (10) | (1) | (4) | (7) | - | - | - | (0) | (0) | - | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 47 | (23) | (176) | 45 | (101) | - | 129 | - | 38 | 35 | 0 | - | 98 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 24 | 13 | (218) | 23 | (179) | - | 165 | - | 49 | 45 | 0 | - | 126 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 451 | 212 | 12 | 81 | 145 | - | - | - | 0 | 1 | - | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 150 | 26 | (220) | 68 | (109) | - | 165 | - | 49 | 45 | 0 | - | 126 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.08% | 26.08% | 25.30% | 25.94% | 22.50% | 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 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 524 | Interest Expense | Line 8 x WACC | (1,114) | (453) | (30) | (234) | (396) | - | - | - | (0) | (2) | - | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (1,776) | (835) | (49) | (319) | (571) | - | - | - | (0) | (3) | - | - | (0) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,441 | 434 | 33 | 375 | 598 | - | - | - | 0 | 2 | - | - | 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 | 383 | 115 | 9 | 100 | 159 | - | - | - | 0 | 0 | - | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 58 | (83) | (6) | 63 | 84 | - | - | - | (0) | (0) | - | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 431 | 92 | 4 | 130 | 204 | - | - | - | 0 | 0 | - | - | 0 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 546 | Interest Expense | Line 27 x WACC | (1,114) | (453) | (30) | (234) | (396) | - | - | - | (0) | (2) | - | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (1,797) | (844) | (49) | (323) | (577) | - | - | - | (0) | (3) | - | - | (0) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 99 | 46 | 3 | 18 | 32 | - | - | - | 0 | 0 | - | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 431 | 92 | 4 | 130 | 204 | - | - | - | 0 | 0 | - | - | 0 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,903 | 586 | 44 | 489 | 782 | - | - | - | 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 | 111 | 34 | 3 | 28 | 46 | - | - | - | 0 | 0 | - | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 99 | 46 | 3 | 18 | 32 | - | - | - | 0 | 0 | - | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 210 | 81 | 5 | 46 | 77 | - | - | - | 0 | 0 | - | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 640 | 172 | 10 | 176 | 281 | - | - | - | 0 | 1 | - | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.26921 | 0.01520 | 0.27540 | 0.43904 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00114 | 0.00000 | 0.00000 | 0.00001 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 76 | 76 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | 386 | 100 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 28 | 1 | - | 27 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 93 | - | - | - | 92 | - | - | - | 0 | 0 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 506 | 101 | 286 | 27 | 92 | 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 | | 506 | 101 | 286 | 27 | 92 | - | - | - | 0 | 0 | - | - | 0 |
| 581 | Admin & General | | 227 | 45 | 128 | 12 | 41 | - | - | - | 0 | 0 | - | - | 0 |
| 582 | Total | | 733 | 146 | 414 | 39 | 133 | - | - | - | 0 | 1 | - | - | 0 |
| 583 | Total Labor Allocator | | 1.00000 | 0.19926 | 0.56399 | 0.05353 | 0.18199 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00025 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | - | 11,406 | - | 25 | 970 | 8,014 | - | 29 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | - | (2,910) | - | (8) | (324) | (3,463) | - | (13) |
| 4 | Net Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | - | 8,495 | - | 17 | 646 | 4,551 | - | 16 |
| 5 | Construction Work in Progress | Line 229 | 33,732 | 21,193 | 330 | 7,786 | 3,799 | - | 136 | - | 0 | 5 | 482 | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 5,123 | 4,291 | 69 | 690 | 72 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 7 | Working Capital | Line 265 | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | - | 190 | - | 0 | 22 | 124 | - | 5 |
| 8 | Total Rate Base | | 673,115 | 339,041 | 20,326 | 177,738 | 121,320 | - | 8,822 | - | 17 | 672 | 5,157 | - | 21 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 77,029 | 49,869 | (12,184) | 10,943 | 14,305 | - | 5,955 | - | 1,771 | 1,813 | 11 | - | 4,547 |
| 12 | Revenue Credits | Line 307 | 486 | 8 | 1 | 434 | 9 | - | 33 | - | 1 | 0 | 0 | - | 0 |
| 13 | Total Revenue | | 77,515 | 49,877 | (12,184) | 11,377 | 14,314 | - | 5,988 | - | 1,772 | 1,813 | 11 | - | 4,547 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 20,163 | 4,493 | 12,079 | 1,489 | 1,860 | - | 142 | - | 0 | 24 | 63 | - | 10 |
| 17 | Depreciation | Line 460 | 35,841 | 24,065 | 1,641 | 5,178 | 4,472 | - | 380 | - | 1 | 82 | 18 | - | 3 |
| 18 | Tax Other Than Income Tax | Line 470 | 6,555 | 3,136 | 464 | 1,646 | 1,168 | - | 87 | - | 0 | 7 | 47 | - | 0 |
| 19 | Gain/Loss on Disposition | Line 471 | (35) | (18) | (1) | (9) | (7) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 20 | Operating Expense before Tax | | 62,523 | 31,676 | 14,184 | 8,304 | 7,494 | - | 609 | - | 1 | 113 | 128 | - | 13 |
| 21 | Income Tax Expense | Line 517 | (3,169) | 361 | (6,954) | (534) | 760 | - | 1,279 | - | 448 | 423 | (102) | - | 1,149 |
| 22 | Total Operating Expense | | 59,354 | 32,037 | 7,230 | 7,770 | 8,254 | - | 1,888 | - | 450 | 536 | 27 | - | 1,162 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 18,161 | 17,840 | (19,414) | 3,607 | 6,060 | - | 4,101 | - | 1,322 | 1,277 | (16) | - | 3,385 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (29,120) | (5,975) | (20,842) | (8,878) | (2,461) | - | 3,481 | - | 1,321 | 1,230 | (378) | - | 3,383 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (39,127) | (8,028) | (28,004) | (11,929) | (3,307) | - | 4,677 | - | 1,774 | 1,652 | (508) | - | 4,546 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 106,149 | 55,844 | 8,658 | 19,821 | 16,767 | - | 2,475 | - | 450 | 583 | 389 | - | 1,164 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 2.70% | 5.26% | -95.51% | 2.03% | 5.00% | 0.00% | 46.48% | 0.00% | 7654.34% | 189.91% | -0.31% | 0.00% | 15745.96% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 77,029 | 49,869 | (12,184) | 10,943 | 14,305 | | 5,955 | | 1,771 | 1,813 | 11 | | 4,547 |
| 37 | | Ln 29 | 39,127 | 8,028 | 28,004 | 11,929 | 3,307 | | (4,677) | | (1,774) | (1,652) | 508 | | (4,546) |
| 38 | | Ln 37 / Ln 36 | 50.79% | 16.10% | -229.84% | 109.01% | 23.12% | | -78.53% | | -100.21% | -91.16% | 4817.06% | | -99.98% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 299,895 | 299,895 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 25,808 | 25,808 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 27,383 | 27,383 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 128,190 | 128,190 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 481,276 | 481,276 | 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 | | 3,595 | 3,595 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 211 | 211 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 1,875 | 1,875 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,082 | 2,082 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 189,054 | - | - | 189,054 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 1,856 | - | - | 1,856 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 198,673 | 7,763 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03907 | 0.00000 | 0.96093 | 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 | | 679,949 | 489,039 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71923 | 0.00000 | 0.28077 | 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 | | 135,940 | - | - | - | 135,940 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,092 | - | - | - | - | - | 11,092 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 24 | - | - | - | - | - | - | - | 24 | - | - | - | - |
| 71 | Distribution Metering | | 942 | - | - | - | - | - | - | - | - | 942 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 155,791 | 0 | 0 | 0 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.87258 | 0.00000 | 0.07120 | 0.00000 | 0.00015 | 0.00605 | 0.05002 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 354,464 | 7,763 | 0 | 190,910 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.02190 | 0.00000 | 0.53859 | 0.38351 | 0.00000 | 0.03129 | 0.00000 | 0.00007 | 0.00266 | 0.02199 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 835,741 | 489,039 | 0 | 190,910 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.58516 | 0.00000 | 0.22843 | 0.16266 | 0.00000 | 0.01327 | 0.00000 | 0.00003 | 0.00113 | 0.00932 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 43,758 | 10,283 | 26,245 | 2,803 | 3,845 | - | 314 | - | 1 | 28 | 220 | - | 20 |
| 86 | Retail 100%, Class = # Bills | | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 43,767 | 10,283 | 26,245 | 2,803 | 3,845 | 0 | 314 | 0 | 1 | 28 | 220 | 0 | 29 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23494 | 0.59965 | 0.06404 | 0.08785 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00067 |
| 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 | | (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 | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.56773 | 0.02984 | 0.22025 | 0.15894 | 0.00000 | 0.01297 | 0.00000 | 0.00003 | 0.00110 | 0.00911 | 0.00000 | 0.00003 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 131,697 | 131,697 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 17,984 | 17,984 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 19,812 | 19,812 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 15,113 | 15,113 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 184,607 | 184,607 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 616 | 616 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 89 | 89 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 111 | 111 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 84 | 84 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 26,626 | - | - | 26,626 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 223 | - | - | 223 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 27,748 | 900 | 0 | 26,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03243 | 0.00000 | 0.96757 | 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 | | 212,355 | 185,507 | 0 | 26,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87357 | 0.00000 | 0.12643 | 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 | | 22,941 | - | - | - | 22,941 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,755 | - | - | - | - | - | 2,755 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 8 | - | - | - | - | - | - | - | 8 | - | - | - | - |
| 139 | Distribution Metering | | 310 | - | - | - | - | - | - | - | - | 310 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,354 | - | - | - | - | - | - | - | - | - | 3,354 | - | - |
| 143 | Distribution Plant Total | | 29,368 | 0 | 0 | 0 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78116 | 0.00000 | 0.09381 | 0.00000 | 0.00026 | 0.01057 | 0.11420 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 57,116 | 900 | 0 | 26,848 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01575 | 0.00000 | 0.47007 | 0.40166 | 0.00000 | 0.04824 | 0.00000 | 0.00013 | 0.00543 | 0.05872 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 241,723 | 185,507 | 0 | 26,848 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.76743 | 0.00000 | 0.11107 | 0.09491 | 0.00000 | 0.01140 | 0.00000 | 0.00003 | 0.00128 | 0.01388 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 21,626 | 5,082 | 12,971 | 1,385 | 1,900 | - | 155 | - | 0 | 14 | 109 | - | 10 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 156 | General & Intangible Plant Total | | 21,629 | 5,082 | 12,971 | 1,385 | 1,900 | 0 | 155 | 0 | 0 | 14 | 109 | 0 | 13 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23496 | 0.59968 | 0.06404 | 0.08785 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00061 |
| 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 | 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 | | 263,353 | 190,589 | 12,971 | 28,234 | 24,841 | 0 | 2,910 | 0 | 8 | 324 | 3,463 | 0 | 13 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.72370 | 0.04925 | 0.10721 | 0.09433 | 0.00000 | 0.01105 | 0.00000 | 0.00003 | 0.00123 | 0.01315 | 0.00000 | 0.00005 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 481,276 | 481,276 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (184,607) | (184,607) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 296,669 | 296,669 | 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 | | 198,673 | 7,763 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (27,748) | (900) | 0 | (26,848) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 170,925 | 6,863 | 0 | 164,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04015 | 0.00000 | 0.95985 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 155,791 | 0 | 0 | 0 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 187 | Distribution Reserve | | (29,368) | 0 | 0 | 0 | (22,941) | 0 | (2,755) | 0 | (8) | (310) | (3,354) | 0 | 0 |
| 188 | Distribution Net Plant | | 126,423 | 0 | 0 | 0 | 112,999 | 0 | 8,337 | 0 | 17 | 632 | 4,439 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.89381 | 0.00000 | 0.06594 | 0.00000 | 0.00013 | 0.00500 | 0.03511 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 43,767 | 10,283 | 26,245 | 2,803 | 3,845 | 0 | 314 | 0 | 1 | 28 | 220 | 0 | 29 |
| 192 | General & Intangible Reserve | | (21,629) | (5,082) | (12,971) | (1,385) | (1,900) | 0 | (155) | 0 | (0) | (14) | (109) | 0 | (13) |
| 193 | General & Intangible Net Plant | | 22,138 | 5,201 | 13,274 | 1,418 | 1,945 | 0 | 159 | 0 | 0 | 14 | 111 | 0 | 16 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23493 | 0.59961 | 0.06403 | 0.08784 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00073 |
| 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 | 0.00143 | 0.00366 | 0.00039 | 0.00054 | 0.00000 | 0.00004 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.99390 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 207 | Total Reserve | | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | 0 | (2,910) | 0 | (8) | (324) | (3,463) | 0 | (13) |
| 208 | Total Net Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | 0 | 8,495 | 0 | 17 | 646 | 4,551 | 0 | 16 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.50106 | 0.02154 | 0.26857 | 0.18655 | 0.00000 | 0.01379 | 0.00000 | 0.00003 | 0.00105 | 0.00739 | 0.00000 | 0.00003 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 8,277 | 8,277 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 841 | 841 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 707 | 707 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 11,438 | 11,438 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 7,859 | - | - | 7,859 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 3,825 | - | - | - | 3,825 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 137 | - | - | - | - | - | 137 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 5 | - | - | - | - | - | - | - | - | 5 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | 482 | - | - | - | - | - | - | - | - | - | 482 | - | - |
| 226 | Labor | | 565 | 133 | 339 | 36 | 50 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (405) | (203) | (9) | (109) | (76) | - | (6) | - | (0) | (0) | (3) | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 33,732 | 21,193 | 330 | 7,786 | 3,799 | 0 | 136 | 0 | 0 | 5 | 482 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.62828 | 0.00979 | 0.23082 | 0.11263 | 0.00000 | 0.00402 | 0.00000 | 0.00000 | 0.00014 | 0.01429 | 0.00000 | 0.00001 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 4,215 | 4,215 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 49 | 49 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 683 | - | - | 683 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 62 | - | - | - | 62 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 115 | 27 | 69 | 7 | 10 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 239 | Plant Held for Future Use Total | | 5,123 | 4,291 | 69 | 690 | 72 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.83762 | 0.01342 | 0.13468 | 0.01398 | 0.00000 | 0.00016 | 0.00000 | 0.00000 | 0.00001 | 0.00011 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 2,798 | 2,798 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 249 | 249 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 272 | 272 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 7,165 | - | 7,165 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 6,069 | - | 6,069 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 42 | 42 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (12,079) | (2,691) | (7,237) | (892) | (1,115) | - | (85) | - | (0) | (15) | (38) | - | (6) |
| 255 | Retail 100%, Class = # Bills | | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 256 | Retail 100%, Class = Prod | | (9,130) | (9,130) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,845 | 6,937 | 298 | 3,718 | 2,583 | - | 191 | - | 0 | 15 | 102 | - | 0 |
| 258 | Retail 100%, Class = T&D | | (2,256) | (49) | - | (1,215) | (865) | - | (71) | - | (0) | (6) | (50) | - | - |
| 259 | Retail 100%, Class = Metering | | 14 | - | - | - | - | - | - | - | - | 14 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (379) | (379) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 11,967 | 6,794 | 357 | 2,636 | 1,902 | - | 155 | - | 0 | 13 | 109 | - | 0 |
| 264 | Gross Trans Plant | | (483) | (19) | - | (464) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | 0 | 190 | 0 | 0 | 22 | 124 | 0 | 5 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.26636 | 0.36746 | 0.20897 | 0.13837 | 0.00000 | 0.01050 | 0.00000 | 0.00002 | 0.00119 | 0.00683 | 0.00000 | 0.00029 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 271 | Accumulated Depreciation | | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | 0 | (2,910) | 0 | (8) | (324) | (3,463) | 0 | (13) |
| 272 | Net Electric Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | 0 | 8,495 | 0 | 17 | 646 | 4,551 | 0 | 16 |
| 273 | Construction Work in Progress | | 33,732 | 21,193 | 330 | 7,786 | 3,799 | 0 | 136 | 0 | 0 | 5 | 482 | 0 | 0 |
| 274 | Plant Held for Future Use | | 5,123 | 4,291 | 69 | 690 | 72 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 275 | Working Capital | | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | 0 | 190 | 0 | 0 | 22 | 124 | 0 | 5 |
| 276 | Total Rate Base | | 673,115 | 339,041 | 20,326 | 177,738 | 121,320 | 0 | 8,822 | 0 | 17 | 672 | 5,157 | 0 | 21 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.50369 | 0.03020 | 0.26405 | 0.18024 | 0.00000 | 0.01311 | 0.00000 | 0.00003 | 0.00100 | 0.00766 | 0.00000 | 0.00003 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 72,461 | 45,301 | (12,184) | 10,943 | 14,305 | - | 5,955 | - | 1,771 | 1,813 | 11 | - | 4,547 |
| 282 | Production Solar Demand | | 4,568 | 4,568 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 77,029 | 49,869 | (12,184) | 10,943 | 14,305 | - | 5,955 | - | 1,771 | 1,813 | 11 | - | 4,547 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 77,029 | 49,869 | (12,184) | 10,943 | 14,305 | 0 | 5,955 | 0 | 1,771 | 1,813 | 11 | 0 | 4,547 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.64740 | (0.15818) | 0.14206 | 0.18571 | 0.00000 | 0.07731 | 0.00000 | 0.02299 | 0.02353 | 0.00014 | 0.00000 | 0.05903 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 109,804 | 55,491 | 15,612 | 20,789 | 16,015 | - | 1,229 | - | 3 | 160 | 491 | - | 15 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 109,804 | 55,491 | 15,612 | 20,789 | 16,015 | - | 1,229 | - | 3 | 160 | 491 | - | 15 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.50536 | 0.14218 | 0.18932 | 0.14585 | 0.00000 | 0.01119 | 0.00000 | 0.00002 | 0.00146 | 0.00447 | 0.00000 | 0.00014 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 430 | - | - | 430 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 6 | - | - | - | 6 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 33 | - | - | - | - | - | 33 | - | - | - | - | - | - |
| 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 | 8 | 1 | 4 | 3 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 307 | Total Revenue Credits | | 486 | 8 | 1 | 434 | 9 | 0 | 33 | 0 | 1 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01744 | 0.00105 | 0.89324 | 0.01807 | 0.00000 | 0.06761 | 0.00000 | 0.00225 | 0.00003 | 0.00027 | 0.00000 | 0.00004 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,513 | 1,513 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 125 | 125 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 234 | 234 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 702 | 702 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 2,574 | 2,574 | 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 | | 6,620 | - | 6,620 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 593 | - | 593 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 541 | - | 541 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 515 | - | 515 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 8,268 | 0 | 8,268 | 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 | | 10,842 | 2,574 | 8,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23739 | 0.76261 | 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 | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 919 | - | - | 919 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 5 | - | - | 5 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 944 | 20 | 0 | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02140 | 0.00000 | 0.97860 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 1,189 | - | - | - | 1,189 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 88 | - | - | - | - | - | 88 | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 19 | - | - | - | - | - | - | - | - | 19 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 25 | - | - | - | - | - | - | - | - | - | 25 | - | - |
| 349 | Distribution O&M Total | | 1,321 | 0 | 0 | 0 | 1,189 | 0 | 88 | 0 | 0 | 19 | 25 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90019 | 0.00000 | 0.06635 | 0.00000 | 0.00026 | 0.01435 | 0.01885 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 356 | Customer Accounting O&M | | 6 | 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 | 0.07279 | 0.00000 | 0.00000 | 0.92721 |
| 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 | | 6,318 | 1,485 | 3,789 | 405 | 555 | - | 45 | - | 0 | 4 | 32 | - | 3 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 729 | 414 | 22 | 161 | 116 | - | 9 | - | 0 | 1 | 7 | - | 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 | | 7,047 | 1,899 | 3,811 | 565 | 671 | 0 | 55 | 0 | 0 | 5 | 38 | 0 | 3 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26940 | 0.54079 | 0.08021 | 0.09521 | 0.00000 | 0.00777 | 0.00000 | 0.00002 | 0.00068 | 0.00546 | 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 | | 20,163 | 4,493 | 12,079 | 1,489 | 1,860 | 0 | 142 | 0 | 0 | 24 | 63 | 0 | 10 |
| 387 | Total O&M Allocators | | 1.00000 | 0.22282 | 0.59910 | 0.07386 | 0.09227 | 0.00000 | 0.00706 | 0.00000 | 0.00002 | 0.00120 | 0.00314 | 0.00000 | 0.00052 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 20,163 | 4,493 | 12,079 | 1,489 | 1,860 | - | 142 | - | 0 | 24 | 63 | - | 10 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 14,231 | 14,231 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 2,422 | 2,422 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,286 | 1,286 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 4,840 | 4,840 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 22,780 | 22,780 | 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 | | 66 | 66 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 44 | 44 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 4,798 | - | - | 4,798 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 41 | - | - | 41 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 4,991 | 152 | 0 | 4,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03054 | 0.00000 | 0.96946 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 27,771 | 22,932 | 0 | 4,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82576 | 0.00000 | 0.17424 | 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 | | 4,119 | - | - | - | 4,119 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 352 | - | - | - | - | - | 352 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 423 | Distribution Metering | | 61 | - | - | - | - | - | - | - | - | 61 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 4,534 | 0 | 0 | 0 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90851 | 0.00000 | 0.07775 | 0.00000 | 0.00018 | 0.01356 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 9,525 | 152 | 0 | 4,839 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01600 | 0.00000 | 0.50802 | 0.43243 | 0.00000 | 0.03701 | 0.00000 | 0.00008 | 0.00646 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 32,305 | 22,932 | 0 | 4,839 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.70987 | 0.00000 | 0.14979 | 0.12750 | 0.00000 | 0.01091 | 0.00000 | 0.00002 | 0.00190 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 2,715 | 638 | 1,628 | 174 | 239 | - | 19 | - | 0 | 2 | 14 | - | 1 |
| 438 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 2,715 | 638 | 1,628 | 174 | 239 | 0 | 19 | 0 | 0 | 2 | 14 | 0 | 2 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23492 | 0.59958 | 0.06403 | 0.08784 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00063 | 0.00504 | 0.00000 | 0.00078 |
| 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 | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 615 | 308 | 13 | 165 | 115 | - | 8 | - | 0 | 1 | 5 | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 18 | - | - | - | - | - | - | - | - | 18 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 187 | 187 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 821 | 495 | 13 | 165 | 115 | 0 | 8 | 0 | 0 | 19 | 5 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 35,841 | 24,065 | 1,641 | 5,178 | 4,472 | 0 | 380 | 0 | 1 | 82 | 18 | 0 | 3 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.67145 | 0.04580 | 0.14447 | 0.12478 | 0.00000 | 0.01061 | 0.00000 | 0.00002 | 0.00228 | 0.00051 | 0.00000 | 0.00007 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 559 | 131 | 335 | 36 | 49 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 466 | Net Total Plant | | 5,996 | 3,004 | 129 | 1,610 | 1,119 | - | 83 | - | 0 | 6 | 44 | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,555 | 3,136 | 464 | 1,646 | 1,168 | 0 | 87 | 0 | 0 | 7 | 47 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.47838 | 0.07083 | 0.25113 | 0.17814 | 0.00000 | 0.01322 | 0.00000 | 0.00003 | 0.00101 | 0.00719 | 0.00000 | 0.00006 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 77,515 | 49,877 | (12,184) | 11,377 | 14,314 | 0 | 5,988 | 0 | 1,772 | 1,813 | 11 | 0 | 4,547 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 62,523 | 31,676 | 14,184 | 8,304 | 7,494 | 0 | 609 | 0 | 1 | 113 | 128 | 0 | 13 |
| 477 | Net Oper. Income (NOI) before Tax | | 14,992 | 18,201 | (26,368) | 3,073 | 6,820 | 0 | 5,379 | 0 | 1,770 | 1,700 | (118) | 0 | 4,534 |
| 478 | Interest Expense | Line 8 x WACC | 12,458 | 6,275 | 376 | 3,290 | 2,245 | - | 163 | - | 0 | 12 | 95 | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 2,534 | 11,926 | (26,744) | (217) | 4,575 | - | 5,216 | - | 1,770 | 1,688 | (213) | - | 4,533 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 2,534 | 11,926 | (26,744) | (217) | 4,575 | 0 | 5,216 | 0 | 1,770 | 1,688 | (213) | 0 | 4,533 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (20,620) | (11,707) | (615) | (4,542) | (3,277) | - | (267) | - | (1) | (23) | (188) | - | (1) |
| 485 | State Taxable Income | Ln 482:484 | (17,429) | 592 | (27,340) | (4,613) | 1,402 | 0 | 4,957 | 0 | 1,769 | 1,666 | (395) | 0 | 4,533 |
| 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 | (959) | 33 | (1,504) | (254) | 77 | - | 273 | - | 97 | 92 | (22) | - | 249 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 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 | 175 | 676 | (1,470) | (4) | 257 | - | 287 | - | 97 | 93 | (11) | - | 249 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 2,534 | 11,926 | (26,744) | (217) | 4,575 | - | 5,216 | - | 1,770 | 1,688 | (213) | - | 4,533 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (20,390) | (11,576) | (608) | (4,491) | (3,241) | - | (264) | - | (1) | (22) | (186) | - | (1) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 959 | (33) | 1,504 | 254 | (77) | - | (273) | - | (97) | (92) | 22 | - | (249) |
| 497 | Fed. Taxable Income | Ln 493:496 | (16,241) | 690 | (25,829) | (4,309) | 1,362 | - | 4,687 | - | 1,672 | 1,574 | (371) | - | 4,283 |
| 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 | (3,411) | 145 | (5,424) | (905) | 286 | - | 984 | - | 351 | 331 | (78) | - | 900 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (3,411) | 145 | (5,424) | (905) | 286 | - | 984 | - | 351 | 331 | (78) | - | 900 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (238) | (135) | (7) | (52) | (38) | - | (3) | - | (0) | (0) | (2) | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (3,345) | (315) | (5,484) | (530) | 503 | - | 991 | - | 351 | 330 | (90) | - | 899 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (4,369) | 178 | (6,928) | (1,159) | 363 | - | 1,257 | - | 448 | 422 | (100) | - | 1,149 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,178 | 2,940 | 155 | 1,140 | 823 | - | 67 | - | 0 | 6 | 47 | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (3,169) | 361 | (6,954) | (534) | 760 | - | 1,279 | - | 448 | 423 | (102) | - | 1,149 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 31.42% | 26.08% | 25.33% | 9.70% | 25.88% | 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 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 524 | Interest Expense | Line 8 x WACC | (12,458) | (6,275) | (376) | (3,290) | (2,245) | - | (163) | - | (0) | (12) | (95) | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (20,390) | (11,576) | (608) | (4,491) | (3,241) | - | (264) | - | (1) | (22) | (186) | - | (1) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 15,394 | 6,012 | 410 | 5,276 | 3,394 | - | 211 | - | 0 | 13 | 77 | - | 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 | 4,092 | 1,598 | 109 | 1,403 | 902 | - | 56 | - | 0 | 3 | 20 | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 114 | (1,158) | (72) | 887 | 476 | - | 11 | - | (0) | (1) | (29) | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 4,396 | 1,273 | 56 | 1,830 | 1,157 | - | 66 | - | 0 | 3 | 10 | - | 0 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 546 | Interest Expense | Line 27 x WACC | (12,458) | (6,275) | (376) | (3,290) | (2,245) | - | (163) | - | (0) | (12) | (95) | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (20,620) | (11,707) | (615) | (4,542) | (3,277) | - | (267) | - | (1) | (23) | (188) | - | (1) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 4,396 | 1,273 | 56 | 1,830 | 1,157 | - | 66 | - | 0 | 3 | 10 | - | 0 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 20,390 | 8,123 | 546 | 6,878 | 4,441 | - | 278 | - | 0 | 17 | 106 | - | 1 |
| 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 | 1,187 | 473 | 32 | 400 | 258 | - | 16 | - | 0 | 1 | 6 | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,321 | 1,117 | 66 | 650 | 439 | - | 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 | 6,717 | 2,390 | 122 | 2,480 | 1,596 | - | 97 | - | 0 | 6 | 27 | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.35578 | 0.01812 | 0.36927 | 0.23753 | 0.00000 | 0.01443 | 0.00000 | 0.00002 | 0.00084 | 0.00399 | 0.00000 | 0.00002 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,051 | 1,051 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 183 | 183 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 148 | 148 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,670 | - | 2,670 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 329 | - | 329 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 142 | - | 142 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 431 | - | 431 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,958 | 1,387 | 3,572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 394 | 13 | - | 381 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 600 | - | - | - | 523 | - | 43 | - | 0 | 4 | 30 | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 5,952 | 1,399 | 3,572 | 381 | 523 | 0 | 43 | 0 | 0 | 4 | 30 | 0 | 0 |
| 577 | Customer Accounts | | 2 | - | - | - | - | - | - | - | - | 0 | - | - | 2 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 5,955 | 1,399 | 3,572 | 381 | 523 | - | 43 | - | 0 | 4 | 30 | - | 3 |
| 581 | Admin & General | | 2,669 | 627 | 1,600 | 171 | 234 | - | 19 | - | 0 | 2 | 13 | - | 1 |
| 582 | Total | | 8,623 | 2,026 | 5,172 | 552 | 758 | - | 62 | - | 0 | 5 | 43 | - | 4 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23499 | 0.59977 | 0.06405 | 0.08787 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00046 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | - | 11,297 | - | 23,826 | 16,763 | - | - | 12,923 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (37,606) | (4,329) | (1,686) | (242) | (9,335) | - | (2,882) | - | (7,618) | (5,599) | - | - | (5,914) |
| 4 | Net Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | - | 8,414 | - | 16,208 | 11,163 | - | - | 7,009 |
| 5 | Construction Work in Progress | Line 229 | 2,453 | 481 | 43 | 67 | 1,428 | - | 134 | - | 107 | 82 | - | - | 111 |
| 6 | Plant Held for Future Use | Line 239 | 166 | 97 | 9 | 6 | 27 | - | 1 | - | 2 | 1 | - | - | 23 |
| 7 | Working Capital | Line 265 | 5,136 | 110 | 865 | 32 | 941 | - | 188 | - | 276 | 373 | - | - | 2,350 |
| 8 | Total Rate Base | | 103,897 | 7,700 | 2,643 | 1,521 | 45,591 | - | 8,738 | - | 16,593 | 11,619 | - | - | 9,493 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 11,300 | 1,133 | 4,088 | 1,691 | 2,210 | - | 920 | - | 274 | 280 | 2 | - | 703 |
| 12 | Revenue Credits | Line 307 | 1,101 | 0 | 0 | 4 | 3 | - | 33 | - | 1,052 | 0 | - | - | 9 |
| 13 | Total Revenue | | 12,401 | 1,133 | 4,088 | 1,695 | 2,214 | - | 953 | - | 1,325 | 280 | 2 | - | 711 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 7,998 | 102 | 1,570 | 13 | 699 | - | 141 | - | 442 | 419 | - | - | 4,612 |
| 17 | Depreciation | Line 460 | 6,246 | 547 | 213 | 44 | 1,681 | - | 377 | - | 826 | 1,412 | - | - | 1,145 |
| 18 | Tax Other Than Income Tax | Line 470 | 1,133 | 71 | 60 | 14 | 439 | - | 86 | - | 166 | 115 | - | - | 182 |
| 19 | Gain/Loss on Disposition | Line 471 | (6) | (0) | (0) | (0) | (2) | - | (0) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 15,371 | 719 | 1,844 | 71 | 2,816 | - | 603 | - | 1,433 | 1,945 | - | - | 5,939 |
| 21 | Income Tax Expense | Line 517 | (1,790) | 8 | 534 | 400 | (517) | - | 5 | - | (214) | (556) | 0 | - | (1,450) |
| 22 | Total Operating Expense | | 13,581 | 728 | 2,378 | 471 | 2,299 | - | 608 | - | 1,219 | 1,389 | 0 | - | 4,489 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | (1,180) | 405 | 1,711 | 1,223 | (86) | - | 345 | - | 107 | (1,109) | 1 | - | (3,777) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (8,478) | (136) | 1,525 | 1,116 | (3,288) | - | (269) | - | (1,059) | (1,925) | 1 | - | (4,444) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (11,392) | (182) | 2,049 | 1,500 | (4,418) | - | (361) | - | (1,423) | (2,586) | 2 | - | (5,972) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 19,778 | 1,268 | 2,563 | 574 | 5,498 | - | 1,189 | - | 1,333 | 2,205 | 0 | - | 5,147 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | -1.14% | 5.26% | 64.73% | 80.44% | -0.19% | 0.00% | 3.95% | 0.00% | 0.64% | -9.54% | 0.00% | 0.00% | -39.79% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 11,300 | 1,133 | 4,088 | 1,691 | 2,210 | | 920 | | 274 | 280 | 2 | | 703 |
| 37 | | Ln 29 | 11,392 | 182 | (2,049) | (1,500) | 4,418 | | 361 | | 1,423 | 2,586 | (2) | | 5,972 |
| 38 | | Ln 37 / Ln 36 | 100.82% | 16.10% | -50.12% | -88.72% | 199.88% | | 39.28% | | 520.09% | 923.48% | -100.31% | | 849.93% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 6,811 | 6,811 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 586 | 586 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 622 | 622 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 2,911 | 2,911 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 10,930 | 10,930 | 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 | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 47 | 47 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,617 | - | - | 1,617 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 1,810 | 176 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.09743 | 0.00000 | 0.90257 | 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 | | 12,740 | 11,107 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.87180 | 0.00000 | 0.12820 | 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 | | 51,085 | - | - | - | 51,085 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 10,986 | - | - | - | - | - | 10,986 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 23,171 | - | - | - | - | - | - | - | 23,171 | - | - | - | - |
| 71 | Distribution Metering | | 16,282 | - | - | - | - | - | - | - | - | 16,282 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 101,524 | 0 | 0 | 0 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50318 | 0.00000 | 0.10821 | 0.00000 | 0.22823 | 0.16038 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 103,334 | 176 | 0 | 1,633 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00171 | 0.00000 | 0.01581 | 0.49437 | 0.00000 | 0.10632 | 0.00000 | 0.22423 | 0.15757 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 114,264 | 11,107 | 0 | 1,633 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.09720 | 0.00000 | 0.01429 | 0.44708 | 0.00000 | 0.09615 | 0.00000 | 0.20278 | 0.14250 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 15,490 | 234 | 3,412 | 24 | 1,445 | - | 311 | - | 655 | 480 | - | - | 8,929 |
| 86 | Retail 100%, Class = # Bills | | 4,057 | - | - | - | - | - | - | - | - | - | - | - | 4,057 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 19,547 | 234 | 3,412 | 24 | 1,445 | 0 | 311 | 0 | 655 | 480 | 0 | 0 | 12,986 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.01195 | 0.17455 | 0.00123 | 0.07392 | 0.00000 | 0.01590 | 0.00000 | 0.03353 | 0.02457 | 0.00000 | 0.00000 | 0.66436 |
| 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 | | (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 | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.08479 | 0.02551 | 0.01239 | 0.39275 | 0.00000 | 0.08446 | 0.00000 | 0.17814 | 0.12533 | 0.00000 | 0.00000 | 0.09662 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 2,991 | 2,991 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 408 | 408 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 450 | 450 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 343 | 343 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,193 | 4,193 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 228 | - | - | 228 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 250 | 20 | 0 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.08170 | 0.00000 | 0.91830 | 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 | | 4,443 | 4,213 | 0 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.94830 | 0.00000 | 0.05170 | 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 | | 8,621 | - | - | - | 8,621 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,729 | - | - | - | - | - | 2,729 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 7,294 | - | - | - | - | - | - | - | 7,294 | - | - | - | - |
| 139 | Distribution Metering | | 5,362 | - | - | - | - | - | - | - | - | 5,362 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 24,007 | 0 | 0 | 0 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.35911 | 0.00000 | 0.11367 | 0.00000 | 0.30385 | 0.22336 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 24,257 | 20 | 0 | 230 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00084 | 0.00000 | 0.00947 | 0.35541 | 0.00000 | 0.11250 | 0.00000 | 0.30072 | 0.22106 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 28,449 | 4,213 | 0 | 230 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.14809 | 0.00000 | 0.00807 | 0.30303 | 0.00000 | 0.09592 | 0.00000 | 0.25640 | 0.18848 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 7,655 | 115 | 1,686 | 12 | 714 | - | 154 | - | 324 | 237 | - | - | 4,413 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,409 | - | - | - | - | - | - | - | - | - | - | - | 1,409 |
| 156 | General & Intangible Plant Total | | 9,064 | 115 | 1,686 | 12 | 714 | 0 | 154 | 0 | 324 | 237 | 0 | 0 | 5,822 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.01273 | 0.18603 | 0.00131 | 0.07878 | 0.00000 | 0.01694 | 0.00000 | 0.03573 | 0.02619 | 0.00000 | 0.00000 | 0.64229 |
| 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 | 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 | | 37,606 | 4,329 | 1,686 | 242 | 9,335 | 0 | 2,882 | 0 | 7,618 | 5,599 | 0 | 0 | 5,914 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.11510 | 0.04484 | 0.00642 | 0.24823 | 0.00000 | 0.07665 | 0.00000 | 0.20258 | 0.14890 | 0.00000 | 0.00000 | 0.15727 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 10,930 | 10,930 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,193) | (4,193) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,738 | 6,738 | 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 | | 1,810 | 176 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (250) | (20) | 0 | (230) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,559 | 156 | 0 | 1,404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.09995 | 0.00000 | 0.90005 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 101,524 | 0 | 0 | 0 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (24,007) | 0 | 0 | 0 | (8,621) | 0 | (2,729) | 0 | (7,294) | (5,362) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 77,518 | 0 | 0 | 0 | 42,464 | 0 | 8,257 | 0 | 15,876 | 10,920 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.54780 | 0.00000 | 0.10652 | 0.00000 | 0.20481 | 0.14087 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 19,547 | 234 | 3,412 | 24 | 1,445 | 0 | 311 | 0 | 655 | 480 | 0 | 0 | 12,986 |
| 192 | General & Intangible Reserve | | (9,064) | (115) | (1,686) | (12) | (714) | 0 | (154) | 0 | (324) | (237) | 0 | 0 | (5,822) |
| 193 | General & Intangible Net Plant | | 10,483 | 118 | 1,726 | 12 | 731 | 0 | 157 | 0 | 331 | 243 | 0 | 0 | 7,164 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.01127 | 0.16463 | 0.00116 | 0.06971 | 0.00000 | 0.01499 | 0.00000 | 0.03162 | 0.02317 | 0.00000 | 0.00000 | 0.68344 |
| 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 | | (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 | | (156) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (156) |
| 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 | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 207 | Total Reserve | | (37,606) | (4,329) | (1,686) | (242) | (9,335) | 0 | (2,882) | 0 | (7,618) | (5,599) | 0 | 0 | (5,914) |
| 208 | Total Net Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | 0 | 8,414 | 0 | 16,208 | 11,163 | 0 | 0 | 7,009 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.07293 | 0.01795 | 0.01473 | 0.44928 | 0.00000 | 0.08752 | 0.00000 | 0.16858 | 0.11611 | 0.00000 | 0.00000 | 0.07290 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 188 | 188 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 19 | 19 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 260 | 260 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 67 | - | - | 67 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 1,438 | - | - | - | 1,438 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 109 | - | - | - | - | - | - | - | 109 | - | - | - | - |
| 223 | Distribution Metering | | 83 | - | - | - | - | - | - | - | - | 83 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 200 | 3 | 44 | 0 | 19 | - | 4 | - | 8 | 6 | - | - | 115 |
| 227 | Retail 100%, Class = Net Plant | | (63) | (5) | (1) | (1) | (28) | - | (6) | - | (11) | (7) | - | - | (5) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,453 | 481 | 43 | 67 | 1,428 | 0 | 134 | 0 | 107 | 82 | 0 | 0 | 111 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.19623 | 0.01751 | 0.02716 | 0.58208 | 0.00000 | 0.05481 | 0.00000 | 0.04368 | 0.03338 | 0.00000 | 0.00000 | 0.04516 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 96 | 96 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.58570 | 0.05371 | 0.03548 | 0.16180 | 0.00000 | 0.00489 | 0.00000 | 0.01032 | 0.00756 | 0.00000 | 0.00000 | 0.14055 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 64 | 64 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 931 | - | 931 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 789 | - | 789 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (4,791) | (61) | (941) | (8) | (419) | - | (85) | - | (265) | (251) | - | - | (2,763) |
| 255 | Retail 100%, Class = # Bills | | 4,780 | - | - | - | - | - | - | - | - | - | - | - | 4,780 |
| 256 | Retail 100%, Class = Prod | | (207) | (207) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 2,160 | 158 | 39 | 32 | 971 | - | 189 | - | 364 | 251 | - | - | 157 |
| 258 | Retail 100%, Class = T&D | | (658) | (1) | - | (10) | (325) | - | (70) | - | (147) | (104) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 248 | - | - | - | - | - | - | - | - | 248 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (9) | (9) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,820 | 154 | 46 | 23 | 715 | - | 154 | - | 324 | 228 | - | - | 176 |
| 264 | Gross Trans Plant | | (4) | (0) | - | (4) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 5,136 | 110 | 865 | 32 | 941 | 0 | 188 | 0 | 276 | 373 | 0 | 0 | 2,350 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.02132 | 0.16839 | 0.00630 | 0.18330 | 0.00000 | 0.03668 | 0.00000 | 0.05381 | 0.07259 | 0.00000 | 0.00000 | 0.45761 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 271 | Accumulated Depreciation | | (37,606) | (4,329) | (1,686) | (242) | (9,335) | 0 | (2,882) | 0 | (7,618) | (5,599) | 0 | 0 | (5,914) |
| 272 | Net Electric Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | 0 | 8,414 | 0 | 16,208 | 11,163 | 0 | 0 | 7,009 |
| 273 | Construction Work in Progress | | 2,453 | 481 | 43 | 67 | 1,428 | 0 | 134 | 0 | 107 | 82 | 0 | 0 | 111 |
| 274 | Plant Held for Future Use | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 275 | Working Capital | | 5,136 | 110 | 865 | 32 | 941 | 0 | 188 | 0 | 276 | 373 | 0 | 0 | 2,350 |
| 276 | Total Rate Base | | 103,897 | 7,700 | 2,643 | 1,521 | 45,591 | 0 | 8,738 | 0 | 16,593 | 11,619 | 0 | 0 | 9,493 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.07411 | 0.02543 | 0.01464 | 0.43881 | 0.00000 | 0.08410 | 0.00000 | 0.15971 | 0.11183 | 0.00000 | 0.00000 | 0.09137 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 11,196 | 1,029 | 4,088 | 1,691 | 2,210 | - | 920 | - | 274 | 280 | 2 | - | 703 |
| 282 | Production Solar Demand | | 104 | 104 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 11,300 | 1,133 | 4,088 | 1,691 | 2,210 | - | 920 | - | 274 | 280 | 2 | - | 703 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 11,300 | 1,133 | 4,088 | 1,691 | 2,210 | 0 | 920 | 0 | 274 | 280 | 2 | 0 | 703 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.10023 | 0.36178 | 0.14963 | 0.19561 | 0.00000 | 0.08143 | 0.00000 | 0.02421 | 0.02478 | 0.00014 | 0.00000 | 0.06218 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 22,669 | 1,260 | 2,030 | 178 | 6,018 | - | 1,217 | - | 2,599 | 2,761 | - | - | 6,606 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 22,669 | 1,260 | 2,030 | 178 | 6,018 | - | 1,217 | - | 2,599 | 2,761 | - | - | 6,606 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.05559 | 0.08953 | 0.00785 | 0.26549 | 0.00000 | 0.05369 | 0.00000 | 0.11463 | 0.12181 | 0.00000 | 0.00000 | 0.29141 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 2 | - | - | - | 2 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1,051 | - | - | - | - | - | - | - | 1,051 | - | - | - | - |
| 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 | | 1,101 | 0 | 0 | 4 | 3 | 0 | 33 | 0 | 1,052 | 0 | 0 | 0 | 9 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00017 | 0.00006 | 0.00337 | 0.00300 | 0.00000 | 0.02957 | 0.00000 | 0.95549 | 0.00026 | 0.00000 | 0.00000 | 0.00807 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 34 | 34 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 58 | 58 | 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 | | 861 | - | 861 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 77 | - | 77 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 70 | - | 70 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 67 | - | 67 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 1,075 | 0 | 1,075 | 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 | | 1,133 | 58 | 1,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.05157 | 0.94843 | 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 | | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.05487 | 0.00000 | 0.94513 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 447 | - | - | - | 447 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 344 | Distribution Service | | 327 | - | - | - | - | - | - | - | 327 | - | - | - | - |
| 345 | Distribution Metering | | 328 | - | - | - | - | - | - | - | - | 328 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 1,189 | 0 | 0 | 0 | 447 | 0 | 87 | 0 | 327 | 328 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.37604 | 0.00000 | 0.07305 | 0.00000 | 0.27530 | 0.27561 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,572 | - | - | - | - | - | - | - | - | - | - | - | 2,572 |
| 356 | Customer Accounting O&M | | 2,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 2,572 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00306 | 0.00000 | 0.00000 | 0.99694 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 107 | - | - | - | - | - | - | - | - | - | - | - | 107 |
| 361 | Customer Serv & Info. O&M | | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 |
| 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 | | 498 | - | - | - | - | - | - | - | - | - | - | - | 498 |
| 366 | Sales O&M | | 498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 498 |
| 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 | | 2,236 | 34 | 493 | 3 | 209 | - | 45 | - | 95 | 69 | - | - | 1,289 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 111 | 9 | 3 | 1 | 44 | - | 9 | - | 20 | 14 | - | - | 11 |
| 373 | Retail 100%, Class = # Bills | | 135 | - | - | - | - | - | - | - | - | - | - | - | 135 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 2,482 | 43 | 495 | 5 | 252 | 0 | 54 | 0 | 114 | 83 | 0 | 0 | 1,435 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.01737 | 0.19960 | 0.00195 | 0.10159 | 0.00000 | 0.02185 | 0.00000 | 0.04608 | 0.03354 | 0.00000 | 0.00000 | 0.57803 |
| 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 | | 7,998 | 102 | 1,570 | 13 | 699 | 0 | 141 | 0 | 442 | 419 | 0 | 0 | 4,612 |
| 387 | Total O&M Allocators | | 1.00000 | 0.01276 | 0.19636 | 0.00159 | 0.08741 | 0.00000 | 0.01764 | 0.00000 | 0.05522 | 0.05236 | 0.00000 | 0.00000 | 0.57667 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 7,998 | 102 | 1,570 | 13 | 699 | - | 141 | - | 442 | 419 | - | - | 4,612 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 323 | 323 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 55 | 55 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 110 | 110 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 517 | 517 | 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 | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 41 | - | - | 41 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 45 | 3 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.07716 | 0.00000 | 0.92284 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 562 | 521 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.92636 | 0.00000 | 0.07364 | 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 | | 1,548 | - | - | - | 1,548 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 349 | - | - | - | - | - | 349 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 770 | - | - | - | - | - | - | - | 770 | - | - | - | - |
| 423 | Distribution Metering | | 1,063 | - | - | - | - | - | - | - | - | 1,063 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 3,729 | 0 | 0 | 0 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41507 | 0.00000 | 0.09363 | 0.00000 | 0.20635 | 0.28495 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 3,774 | 3 | 0 | 41 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00092 | 0.00000 | 0.01097 | 0.41014 | 0.00000 | 0.09251 | 0.00000 | 0.20390 | 0.28156 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 4,291 | 521 | 0 | 41 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.12137 | 0.00000 | 0.00965 | 0.36069 | 0.00000 | 0.08136 | 0.00000 | 0.17932 | 0.24762 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 961 | 14 | 212 | 1 | 90 | - | 19 | - | 41 | 30 | - | - | 554 |
| 438 | Retail 100%, Class = # Bills | | 383 | - | - | - | - | - | - | - | - | - | - | - | 383 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,344 | 14 | 212 | 1 | 90 | 0 | 19 | 0 | 41 | 30 | 0 | 0 | 937 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.01078 | 0.15751 | 0.00111 | 0.06670 | 0.00000 | 0.01434 | 0.00000 | 0.03025 | 0.02217 | 0.00000 | 0.00000 | 0.69713 |
| 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 | | 202 | - | - | - | - | - | - | - | - | - | - | - | 202 |
| 451 | Retail 100%, Class = Net Plant | | 96 | 7 | 2 | 1 | 43 | - | 8 | - | 16 | 11 | - | - | 7 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 309 | - | - | - | - | - | - | - | - | 309 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 611 | 11 | 2 | 1 | 43 | 0 | 8 | 0 | 16 | 320 | 0 | 0 | 209 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 6,246 | 547 | 213 | 44 | 1,681 | 0 | 377 | 0 | 826 | 1,412 | 0 | 0 | 1,145 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.08751 | 0.03417 | 0.00709 | 0.26908 | 0.00000 | 0.06033 | 0.00000 | 0.13231 | 0.22613 | 0.00000 | 0.00000 | 0.18339 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 198 | 3 | 44 | 0 | 18 | - | 4 | - | 8 | 6 | - | - | 114 |
| 466 | Net Total Plant | | 936 | 68 | 17 | 14 | 420 | - | 82 | - | 158 | 109 | - | - | 68 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 1,133 | 71 | 60 | 14 | 439 | 0 | 86 | 0 | 166 | 115 | 0 | 0 | 182 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.06283 | 0.05326 | 0.01243 | 0.38715 | 0.00000 | 0.07575 | 0.00000 | 0.14655 | 0.10126 | 0.00000 | 0.00000 | 0.16078 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 12,401 | 1,133 | 4,088 | 1,695 | 2,214 | 0 | 953 | 0 | 1,325 | 280 | 2 | 0 | 711 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 15,371 | 719 | 1,844 | 71 | 2,816 | 0 | 603 | 0 | 1,433 | 1,945 | 0 | 0 | 5,939 |
| 477 | Net Oper. Income (NOI) before Tax | | (2,971) | 413 | 2,244 | 1,623 | (602) | 0 | 349 | 0 | (108) | (1,665) | 2 | 0 | (5,228) |
| 478 | Interest Expense | Line 8 x WACC | 1,923 | 143 | 49 | 28 | 844 | - | 162 | - | 307 | 215 | - | - | 176 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | (4,894) | 271 | 2,195 | 1,595 | (1,446) | - | 188 | - | (415) | (1,880) | 2 | - | (5,403) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | (4,894) | 271 | 2,195 | 1,595 | (1,446) | 0 | 188 | 0 | (415) | (1,880) | 2 | 0 | (5,403) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 484 | State Temporary Differences | JSS Sch. 12 | (3,136) | (266) | (80) | (39) | (1,232) | - | (265) | - | (559) | (393) | - | - | (303) |
| 485 | State Taxable Income | Ln 482:484 | (7,930) | 13 | 2,118 | 1,558 | (2,639) | 0 | (69) | 0 | (956) | (2,260) | 2 | 0 | (5,697) |
| 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 | (436) | 1 | 116 | 86 | (145) | - | (4) | - | (53) | (124) | 0 | - | (313) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 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 | (264) | 15 | 121 | 88 | (77) | - | 11 | - | (22) | (103) | 0 | - | (297) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | (4,894) | 271 | 2,195 | 1,595 | (1,446) | - | 188 | - | (415) | (1,880) | 2 | - | (5,403) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (3,101) | (263) | (79) | (38) | (1,218) | - | (262) | - | (552) | (389) | - | - | (300) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 436 | (1) | (116) | (86) | 145 | - | 4 | - | 53 | 124 | (0) | - | 313 |
| 497 | Fed. Taxable Income | Ln 493:496 | (7,458) | 16 | 2,002 | 1,472 | (2,480) | - | (62) | - | (897) | (2,132) | 2 | - | (5,380) |
| 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 | (1,566) | 3 | 420 | 309 | (521) | - | (13) | - | (188) | (448) | 0 | - | (1,130) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (1,566) | 3 | 420 | 309 | (521) | - | (13) | - | (188) | (448) | 0 | - | (1,130) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (36) | (3) | (1) | (0) | (14) | - | (3) | - | (6) | (5) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (1,527) | (7) | 413 | 312 | (439) | - | (6) | - | (192) | (453) | 0 | - | (1,154) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (2,002) | 4 | 537 | 395 | (666) | - | (17) | - | (241) | (572) | 0 | - | (1,443) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 787 | 67 | 20 | 10 | 309 | - | 67 | - | 140 | 99 | - | - | 76 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 514 | Total Amortization of ITC | Line 504 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (1,790) | 8 | 534 | 400 | (517) | - | 5 | - | (214) | (556) | 0 | - | (1,450) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 24.87% | 26.08% | 25.37% | 25.36% | 24.71% | 0.00% | 26.40% | 0.00% | 24.34% | 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 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 524 | Interest Expense | Line 8 x WACC | (1,923) | (143) | (49) | (28) | (844) | - | (162) | - | (307) | (215) | - | - | (176) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (3,101) | (263) | (79) | (38) | (1,218) | - | (262) | - | (552) | (389) | - | - | (300) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 533 | Base for FIT Computation | Ln 523:532 | 2,450 | 137 | 53 | 45 | 1,276 | - | 209 | - | 326 | 224 | - | - | 181 |
| 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 | 651 | 36 | 14 | 12 | 339 | - | 55 | - | 87 | 59 | - | - | 48 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 76 | (26) | (9) | 8 | 179 | - | 10 | - | (27) | (23) | - | - | (35) |
| 541 | Total FIT - Deferred | Line 532 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 727 | 29 | 7 | 16 | 435 | - | 65 | - | 89 | 58 | - | - | 28 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 546 | Interest Expense | Line 27 x WACC | (1,923) | (143) | (49) | (28) | (844) | - | (162) | - | (307) | (215) | - | - | (176) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 548 | Temporary State Differences | JSS Sch. 12 | (3,136) | (266) | (80) | (39) | (1,232) | - | (265) | - | (559) | (393) | - | - | (303) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 550 | Net FIT Allowable | Line 542 | 727 | 29 | 7 | 16 | 435 | - | 65 | - | 89 | 58 | - | - | 28 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 3,239 | 184 | 71 | 59 | 1,669 | - | 276 | - | 437 | 300 | - | - | 242 |
| 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 | 11 | 4 | 3 | 97 | - | 16 | - | 25 | 17 | - | - | 14 |
| 555 | Total SIT - Deferred | Line 549 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 361 | 25 | 9 | 6 | 165 | - | 31 | - | 56 | 39 | - | - | 31 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 1,088 | 54 | 16 | 21 | 600 | - | 96 | - | 145 | 97 | - | - | 59 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.04988 | 0.01454 | 0.01950 | 0.55105 | 0.00000 | 0.08824 | 0.00000 | 0.13352 | 0.08947 | 0.00000 | 0.00000 | 0.05380 |
| 562 | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24 | 24 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 347 | - | 347 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 18 | - | 18 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 56 | - | 56 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 496 | 31 | 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 4 | 0 | - | 3 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 391 | - | - | - | 197 | - | 42 | - | 89 | 63 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 890 | 32 | 464 | 3 | 197 | 0 | 42 | 0 | 89 | 63 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 879 | - | - | - | - | - | - | - | - | 3 | - | - | 876 |
| 578 | Customer Service & Info. | | 160 | - | - | - | - | - | - | - | - | - | - | - | 160 |
| 579 | Sales | | 179 | - | - | - | - | - | - | - | - | - | - | - | 179 |
| 580 | Subtotal before Admin & Gen | | 2,108 | 32 | 464 | 3 | 197 | - | 42 | - | 89 | 65 | - | - | 1,215 |
| 581 | Admin & General | | 945 | 14 | 208 | 1 | 88 | - | 19 | - | 40 | 29 | - | - | 545 |
| 582 | Total | | 3,053 | 46 | 672 | 5 | 285 | - | 61 | - | 129 | 95 | - | - | 1,760 |
| 583 | Total Labor Allocator | | 1.00000 | 0.01508 | 0.22027 | 0.00155 | 0.09328 | 0.00000 | 0.02006 | 0.00000 | 0.04231 | 0.03101 | 0.00000 | 0.00000 | 0.57645 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 893,979 | - | - | - | - | - | - | - | - | - | - | 893,979 | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (279,887) | - | - | - | - | - | - | - | - | - | - | (279,887) | - |
| 4 | Net Plant in Service | | 614,092 | - | - | - | - | - | - | - | - | - | - | 614,092 | - |
| 5 | Construction Work in Progress | Line 229 | 1,268 | - | - | - | - | - | - | - | - | - | - | 1,268 | - |
| 6 | Plant Held for Future Use | Line 239 | 64 | - | - | - | - | - | - | - | - | - | - | 64 | - |
| 7 | Working Capital | Line 265 | 11,664 | - | - | - | - | - | - | - | - | - | - | 11,664 | - |
| 8 | Total Rate Base | | 627,088 | - | - | - | - | - | - | - | - | - | - | 627,088 | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present 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 | 14,633 | - | - | - | - | - | - | - | - | - | - | 14,633 | - |
| 17 | Depreciation | Line 460 | 42,467 | - | - | - | - | - | - | - | - | - | - | 42,467 | - |
| 18 | Tax Other Than Income Tax | Line 470 | 6,290 | - | - | - | - | - | - | - | - | - | - | 6,290 | - |
| 19 | Gain/Loss on Disposition | Line 471 | (35) | - | - | - | - | - | - | - | - | - | - | (35) | - |
| 20 | Operating Expense before Tax | | 63,355 | - | - | - | - | - | - | - | - | - | - | 63,355 | - |
| 21 | Income Tax Expense | Line 517 | (510) | - | - | - | - | - | - | - | - | - | - | (510) | - |
| 22 | Total Operating Expense | | 62,844 | - | - | - | - | - | - | - | - | - | - | 62,844 | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 25,971 | - | - | - | - | - | - | - | - | - | - | 25,971 | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (18,077) | - | - | - | - | - | - | - | - | - | - | (18,077) | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (24,289) | - | - | - | - | - | - | - | - | - | - | (24,289) | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 106,877 | - | - | - | - | - | - | - | - | - | - | 106,877 | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.14% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.14% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 88,800 | | | | | | | | | | | 88,800 | |
| 37 | | Ln 29 | 24,289 | | | | | | | | | | | 24,289 | |
| 38 | | Ln 37 / Ln 36 | 27.35% | | | | | | | | | | | 27.35% | |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 869,389 | - | - | - | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 24,590 | - | - | - | - | - | - | - | - | - | - | 24,590 | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 24,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,590 | 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 | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 267,734 | - | - | - | - | - | - | - | - | - | - | 267,734 | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 12,152 | - | - | - | - | - | - | - | - | - | - | 12,152 | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 12,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,152 | 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 | | 279,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,887 | 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 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 0 |
| 187 | Distribution Reserve | | (267,734) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (267,734) | 0 |
| 188 | Distribution Net Plant | | 601,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 601,655 | 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 | | 24,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,590 | 0 |
| 192 | General & Intangible Reserve | | (12,152) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,152) | 0 |
| 193 | General & Intangible Net Plant | | 12,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,437 | 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 | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 0 |
| 207 | Total Reserve | | (279,887) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (279,887) | 0 |
| 208 | Total Net Plant in Service | | 614,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 614,092 | 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 | | 1,354 | - | - | - | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 318 | - | - | - | - | - | - | - | - | - | - | 318 | - |
| 227 | Retail 100%, Class = Net Plant | | (404) | - | - | - | - | - | - | - | - | - | - | (404) | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,268 | 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 64 | - | - | - | - | - | - | - | - | - | - | 64 | - |
| 239 | Plant Held for Future Use Total | | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 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 | [redacted] | | | | | | | | | | | | | | |
| 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 | | (8,766) | - | - | - | - | - | - | - | - | - | - | (8,766) | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,799 | - | - | - | - | - | - | - | - | - | - | 13,799 | - |
| 258 | Retail 100%, Class = T&D | | (5,532) | - | - | - | - | - | - | - | - | - | - | (5,532) | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 12,163 | - | - | - | - | - | - | - | - | - | - | 12,163 | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 11,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,664 | 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 | [redacted] | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 0 |
| 271 | Accumulated Depreciation | | (279,887) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (279,887) | 0 |
| 272 | Net Electric Plant in Service | | 614,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 614,092 | 0 |
| 273 | Construction Work in Progress | | 1,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,268 | 0 |
| 274 | Plant Held for Future Use | | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 0 |
| 275 | Working Capital | | 11,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,664 | 0 |
| 276 | Total Rate Base | | 627,088 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 627,088 | 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 | [redacted] | | | | | | | | | | | | | | |
| 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 | | 107,403 | - | - | - | - | - | - | - | - | - | - | 107,403 | - |
| 292 | Less Lighting Facilities | | (107,403) | | | | | | | | | | | (107,403) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 10,342 | - | - | - | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 10,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,342 | 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 | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 3,550 | - | - | - | - | - | - | - | - | - | - | 3,550 | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 741 | - | - | - | - | - | - | - | - | - | - | 741 | - |
| 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 | | 4,291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,291 | 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 | | 14,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,633 | 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 | | 14,633 | - | - | - | - | - | - | - | - | - | - | 14,633 | - |
| 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 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 40,328 | - | - | - | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 1,525 | - | - | - | - | - | - | - | - | - | - | 1,525 | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,525 | 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 | | 613 | - | - | - | - | - | - | - | - | - | - | 613 | - |
| 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 | | 613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 613 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 42,467 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,467 | 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 | | 314 | - | - | - | - | - | - | - | - | - | - | 314 | - |
| 466 | Net Total Plant | | 5,976 | - | - | - | - | - | - | - | - | - | - | 5,976 | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,290 | 0 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | 63,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,355 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 25,461 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,461 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 11,606 | - | - | - | - | - | - | - | - | - | - | 11,606 | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 13,855 | - | - | - | - | - | - | - | - | - | - | 13,855 | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 13,855 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,855 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (20,959) | - | - | - | - | - | - | - | - | - | - | (20,959) | - |
| 485 | State Taxable Income | Ln 482:484 | (6,437) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,437) | 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 | (354) | - | - | - | - | - | - | - | - | - | - | (354) | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 799 | - | - | - | - | - | - | - | - | - | - | 799 | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 13,855 | - | - | - | - | - | - | - | - | - | - | 13,855 | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (20,726) | - | - | - | - | - | - | - | - | - | - | (20,726) | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 354 | - | - | - | - | - | - | - | - | - | - | 354 | - |
| 497 | Fed. Taxable Income | Ln 493:496 | (5,849) | - | - | - | - | - | - | - | - | - | - | (5,849) | - |
| 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 | (1,228) | - | - | - | - | - | - | - | - | - | - | (1,228) | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (1,228) | - | - | - | - | - | - | - | - | - | - | (1,228) | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (242) | - | - | - | - | - | - | - | - | - | - | (242) | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (1,309) | - | - | - | - | - | - | - | - | - | - | (1,309) | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (1,582) | - | - | - | - | - | - | - | - | - | - | (1,582) | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,263 | - | - | - | - | - | - | - | - | - | - | 5,263 | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 514 | Total Amortization of ITC | Line 504 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 515 | Total Amortization of PTC | Line 505 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (510) | - | - | - | - | - | - | - | - | - | - | (510) | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.47% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.47% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 524 | Interest Expense | Line 8 x WACC | (11,606) | - | - | - | - | - | - | - | - | - | - | (11,606) | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (20,726) | - | - | - | - | - | - | - | - | - | - | (20,726) | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 533 | Base for FIT Computation | Ln 523:532 | 12,545 | - | - | - | - | - | - | - | - | - | - | 12,545 | - |
| 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 | 3,335 | - | - | - | - | - | - | - | - | - | - | 3,335 | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (856) | - | - | - | - | - | - | - | - | - | - | (856) | - |
| 541 | Total FIT - Deferred | Line 532 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 3,496 | - | - | - | - | - | - | - | - | - | - | 3,496 | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 546 | Interest Expense | Line 27 x WACC | (11,606) | - | - | - | - | - | - | - | - | - | - | (11,606) | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (20,959) | - | - | - | - | - | - | - | - | - | - | (20,959) | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 550 | Net FIT Allowable | Line 542 | 3,496 | - | - | - | - | - | - | - | - | - | - | 3,496 | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 16,799 | - | - | - | - | - | - | - | - | - | - | 16,799 | - |
| 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 | 978 | - | - | - | - | - | - | - | - | - | - | 978 | - |
| 555 | Total SIT - Deferred | Line 549 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,130 | - | - | - | - | - | - | - | - | - | - | 2,130 | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 5,627 | - | - | - | - | - | - | - | - | - | - | 5,627 | - |
| 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 | | 3,346 | - | - | - | - | - | - | - | - | - | - | 3,346 | - |
| 576 | Subtotal Prod, Trans and Dist | | 3,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,346 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 3,346 | - | - | - | - | - | - | - | - | - | - | 3,346 | - |
| 581 | Admin & General | | 1,500 | - | - | - | - | - | - | - | - | - | - | 1,500 | - |
| 582 | Total | | 4,846 | - | - | - | - | - | - | - | - | - | - | 4,846 | - |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 27,965 | - | - | - | - | - | 27,965 | - | - | - | - | - | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (6,191) | - | - | - | - | - | (6,191) | - | - | - | - | - | - |
| 4 | Net Plant in Service | | 21,774 | - | - | - | - | - | 21,774 | - | - | - | - | - | - |
| 5 | Construction Work in Progress | Line 229 | (4) | - | - | - | - | - | (4) | - | - | - | - | - | - |
| 6 | Plant Held for Future Use | Line 239 | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 7 | Working Capital | Line 265 | 564 | - | - | - | - | - | 564 | - | - | - | - | - | - |
| 8 | Total Rate Base | | 22,336 | - | - | - | - | - | 22,336 | - | - | - | - | - | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 12 | Revenue Credits | Line 307 | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 13 | Total Revenue | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 221 | - | - | - | - | - | 221 | - | - | - | - | - | - |
| 17 | Depreciation | Line 460 | 2,778 | - | - | - | - | - | 2,778 | - | - | - | - | - | - |
| 18 | Tax Other Than Income Tax | Line 470 | 222 | - | - | - | - | - | 222 | - | - | - | - | - | - |
| 19 | Gain/Loss on Disposition | Line 471 | (1) | - | - | - | - | - | (1) | - | - | - | - | - | - |
| 20 | Operating Expense before Tax | | 3,220 | - | - | - | - | - | 3,220 | - | - | - | - | - | - |
| 21 | Income Tax Expense | Line 517 | 1,151 | - | - | - | - | - | 1,151 | - | - | - | - | - | - |
| 22 | Total Operating Expense | | 4,371 | - | - | - | - | - | 4,371 | - | - | - | - | - | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 4,179 | - | - | - | - | - | 4,179 | - | - | - | - | - | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 2,610 | - | - | - | - | - | 2,610 | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 3,507 | - | - | - | - | - | 3,507 | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 5,940 | - | - | - | - | - | 5,940 | - | - | - | - | - | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 18.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 8,550 | | | | | | 8,550 | | | | | | |
| 37 | | Ln 29 | (3,507) | | | | | | (3,507) | | | | | | |
| 38 | | Ln 37 / Ln 36 | -41.02% | | | | | | -41.02% | | | | | | |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 27,196 | - | - | - | - | - | 27,196 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 769 | - | - | - | - | - | 769 | - | - | - | - | - | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 769 | 0 | 0 | 0 | 0 | 0 | 769 | 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 | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 5,811 | - | - | - | - | - | 5,811 | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 380 | - | - | - | - | - | 380 | - | - | - | - | - | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 380 | 0 | 0 | 0 | 0 | 0 | 380 | 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 | | 6,191 | 0 | 0 | 0 | 0 | 0 | 6,191 | 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 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (5,811) | 0 | 0 | 0 | 0 | 0 | (5,811) | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,385 | 0 | 0 | 0 | 0 | 0 | 21,385 | 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 | | 769 | 0 | 0 | 0 | 0 | 0 | 769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | General & Intangible Reserve | | (380) | 0 | 0 | 0 | 0 | 0 | (380) | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | General & Intangible Net Plant | | 389 | 0 | 0 | 0 | 0 | 0 | 389 | 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 | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Total Reserve | | (6,191) | 0 | 0 | 0 | 0 | 0 | (6,191) | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | Total Net Plant in Service | | 21,774 | 0 | 0 | 0 | 0 | 0 | 21,774 | 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 | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 227 | Retail 100%, Class = Net Plant | | (14) | - | - | - | - | - | (14) | - | - | - | - | - | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | (4) | 0 | 0 | 0 | 0 | 0 | (4) | 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | [redacted] | | | | | | | | | | | | | | |
| 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 | | (132) | - | - | - | - | - | (132) | - | - | - | - | - | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 489 | - | - | - | - | - | 489 | - | - | - | - | - | - |
| 258 | Retail 100%, Class = T&D | | (173) | - | - | - | - | - | (173) | - | - | - | - | - | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 380 | - | - | - | - | - | 380 | - | - | - | - | - | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 564 | 0 | 0 | 0 | 0 | 0 | 564 | 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 | [redacted] | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | Accumulated Depreciation | | (6,191) | 0 | 0 | 0 | 0 | 0 | (6,191) | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | Net Electric Plant in Service | | 21,774 | 0 | 0 | 0 | 0 | 0 | 21,774 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Construction Work in Progress | | (4) | 0 | 0 | 0 | 0 | 0 | (4) | 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 | | 564 | 0 | 0 | 0 | 0 | 0 | 564 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 22,336 | 0 | 0 | 0 | 0 | 0 | 22,336 | 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 | [redacted] | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 8,550 | 0 | 0 | 0 | 0 | 0 | 8,550 | 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 | | 4,789 | - | - | - | - | - | 4,789 | - | - | - | - | - | - |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 4,789 | - | - | - | - | - | 4,789 | - | - | - | - | - | - |
| 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 |

DUKE ENERGY FLORIDA
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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 |
| 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 | | 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 | | | | | | | | | | | | | | | |
| 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 | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 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 | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 111 | - | - | - | - | - | 111 | - | - | - | - | - | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23 | - | - | - | - | - | 23 | - | - | - | - | - | - |
| 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 | | 134 | 0 | 0 | 0 | 0 | 0 | 134 | 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 | | 221 | 0 | 0 | 0 | 0 | 0 | 221 | 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 | | 221 | - | - | - | - | - | 221 | - | - | - | - | - | - |
| 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 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 2,709 | - | - | - | - | - | 2,709 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 48 | - | - | - | - | - | 48 | - | - | - | - | - | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 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 | | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 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 | | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 2,778 | 0 | 0 | 0 | 0 | 0 | 2,778 | 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 | | 212 | - | - | - | - | - | 212 | - | - | - | - | - | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 222 | 0 | 0 | 0 | 0 | 0 | 222 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 8,550 | 0 | 0 | 0 | 0 | 0 | 8,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 3,220 | 0 | 0 | 0 | 0 | 0 | 3,220 | 0 | 0 | 0 | 0 | 0 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 5,330 | 0 | 0 | 0 | 0 | 0 | 5,330 | 0 | 0 | 0 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 413 | - | - | - | - | - | 413 | - | - | - | - | - | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 4,917 | - | - | - | - | - | 4,917 | - | - | - | - | - | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 4,917 | 0 | 0 | 0 | 0 | 0 | 4,917 | 0 | 0 | 0 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (656) | - | - | - | - | - | (656) | - | - | - | - | - | - |
| 485 | State Taxable Income | Ln 482:484 | 4,282 | 0 | 0 | 0 | 0 | 0 | 4,282 | 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 | 236 | - | - | - | - | - | 236 | - | - | - | - | - | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 272 | - | - | - | - | - | 272 | - | - | - | - | - | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 4,917 | - | - | - | - | - | 4,917 | - | - | - | - | - | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (648) | - | - | - | - | - | (648) | - | - | - | - | - | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (236) | - | - | - | - | - | (236) | - | - | - | - | - | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 4,054 | - | - | - | - | - | 4,054 | - | - | - | - | - | - |
| 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 | 851 | - | - | - | - | - | 851 | - | - | - | - | - | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 851 | - | - | - | - | - | 851 | - | - | - | - | - | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (8) | - | - | - | - | - | (8) | - | - | - | - | - | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 880 | - | - | - | - | - | 880 | - | - | - | - | - | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 1,087 | - | - | - | - | - | 1,087 | - | - | - | - | - | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 165 | - | - | - | - | - | 165 | - | - | - | - | - | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 514 | Total Amortization of ITC | Line 504 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 515 | Total Amortization of PTC | Line 505 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 1,151 | - | - | - | - | - | 1,151 | - | - | - | - | - | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.44% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.44% | 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 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 524 | Interest Expense | Line 8 x WACC | (413) | - | - | - | - | - | (413) | - | - | - | - | - | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (648) | - | - | - | - | - | (648) | - | - | - | - | - | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 533 | Base for FIT Computation | Ln 523:532 | 564 | - | - | - | - | - | 564 | - | - | - | - | - | - |
| 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 | 150 | - | - | - | - | - | 150 | - | - | - | - | - | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 50 | - | - | - | - | - | 50 | - | - | - | - | - | - |
| 541 | Total FIT - Deferred | Line 532 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 186 | - | - | - | - | - | 186 | - | - | - | - | - | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 546 | Interest Expense | Line 27 x WACC | (413) | - | - | - | - | - | (413) | - | - | - | - | - | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (656) | - | - | - | - | - | (656) | - | - | - | - | - | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 550 | Net FIT Allowable | Line 542 | 186 | - | - | - | - | - | 186 | - | - | - | - | - | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 743 | - | - | - | - | - | 743 | - | - | - | - | - | - |
| 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 | 43 | - | - | - | - | - | 43 | - | - | - | - | - | - |
| 555 | Total SIT - Deferred | Line 549 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 79 | - | - | - | - | - | 79 | - | - | - | - | - | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 265 | - | - | - | - | - | 265 | - | - | - | - | - | - |
| 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 | | 105 | - | - | - | - | - | 105 | - | - | - | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 105 | 0 | 0 | 0 | 0 | 0 | 105 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 105 | - | - | - | - | - | 105 | - | - | - | - | - | - |
| 581 | Admin & General | | 47 | - | - | - | - | - | 47 | - | - | - | - | - | - |
| 582 | Total | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 4 | Net Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 5 | Construction Work in Progress | Line 229 | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 6 | Plant Held for Future Use | Line 239 | 129,703 | - | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 7 | Working Capital | Line 265 | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 8 | Total Rate Base | | 26,653,105 | (3,369,879) | 23,283,226 | 1,854,232 | 21,428,994 | 13,527,900 | 1,195,639 | 68,708 | 5,150,143 | 60,167 | 673,115 | 103,897 | 627,088 | 22,336 |
| 9 | | | | | | | | | | | | | | | | |
| 10 | **EV Solution by Function - Present Revenue** | | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 6,251,168 | (2,585,020) | 3,666,148 | 20,148 | 3,645,999 | 2,305,311 | 203,984 | 12,787 | 856,755 | 10,183 | 116,156 | 22,692 | 113,089 | 5,043 |
| 12 | Revenue Credits | Line 307 | 268,355 | - | 268,355 | 216,254 | 52,102 | 42,020 | 3,237 | 290 | 4,919 | 33 | 486 | 1,101 | 16 | 1 |
| 13 | Total Revenue | | 6,519,523 | (2,585,020) | 3,934,503 | 236,402 | 3,698,101 | 2,347,331 | 207,221 | 13,076 | 861,674 | 10,217 | 116,642 | 23,793 | 113,104 | 5,043 |
| 14 | | | | | | | | | | | | | | | | |
| 15 | **Operating Expense** | | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,707,025 | (2,063,098) | 643,928 | 17,450 | 626,478 | 410,886 | 36,039 | 2,979 | 131,606 | 1,733 | 20,284 | 8,033 | 14,708 | 210 |
| 17 | Depreciation | Line 460 | 1,181,428 | 10,543 | 1,191,971 | 55,676 | 1,136,295 | 713,823 | 63,091 | 3,899 | 265,117 | 3,033 | 35,841 | 6,246 | 42,467 | 2,778 |
| 18 | Tax Other Than Income Tax | Line 470 | 518,110 | (291,281) | 226,829 | 17,187 | 209,642 | 132,615 | 11,720 | 691 | 49,830 | 587 | 6,555 | 1,133 | 6,290 | 222 |
| 19 | Gain/Loss on Disposition | | - | (1,137) | (1,137) | - | (1,137) | (717) | (63) | (4) | (272) | (3) | (35) | (6) | (35) | (1) |
| 20 | Operating Expense before Tax | | 4,406,564 | (2,344,973) | 2,061,591 | 90,313 | 1,971,278 | 1,256,606 | 110,787 | 7,565 | 446,280 | 5,350 | 62,644 | 15,407 | 63,430 | 3,209 |
| 21 | Income Tax Expense | Line 517 | 295,313 | (45,891) | 249,422 | 27,815 | 221,607 | 140,498 | 12,450 | 685 | 53,638 | 640 | 6,717 | 1,088 | 5,627 | 265 |
| 22 | Total Operating Expense | | 4,701,876 | (2,390,864) | 2,311,012 | 118,127 | 2,192,885 | 1,397,104 | 123,237 | 8,250 | 499,918 | 5,990 | 69,361 | 16,495 | 69,056 | 3,474 |
| 23 | | | | | | | | | | | | | | | | |
| 24 | **Return** | | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | | |
| 31 | **Total Class Cost of Service** | Ln 26 + Ln 22 - Ln 12 | 6,251,168 | (2,585,020) | 3,666,148 | 20,148 | 3,645,999 | 2,305,311 | 203,984 | 12,787 | 856,755 | 10,183 | 116,156 | 22,692 | 113,089 | 5,043 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | | | | | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | | | | | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | | |
| 36 | Revenues @ Cost of Service | Ln 11 | | | | | 3,645,999 | 2,305,311 | 203,984 | 12,787 | 856,755 | 10,183 | 116,156 | 22,692 | 113,089 | 5,043 |
| 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 | | 7,024,784 | (3,104) | 7,021,680 | 14 | 7,021,666 | 4,336,370 | 382,470 | 24,576 | 1,949,917 | 21,627 | 299,895 | 6,811 | - | - |
| 44 | Production Intermediate Demand | | 634,451 | 0 | 634,451 | 30,201 | 604,250 | 373,166 | 32,913 | 2,115 | 167,800 | 1,861 | 25,808 | 586 | - | - |
| 45 | Production Peaking Demand | | 656,599 | 0 | 656,599 | 15,462 | 641,137 | 395,947 | 34,923 | 2,244 | 178,044 | 1,975 | 27,383 | 622 | - | - |
| 46 | Production Solar Demand | | 3,001,418 | 0 | 3,001,418 | 6 | 3,001,413 | 1,853,582 | 163,487 | 10,505 | 833,492 | 9,244 | 128,190 | 2,911 | - | - |
| 47 | Retail 100%, Removed | | 39,970 | (39,970) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,357,223 | (43,075) | 11,314,148 | 45,683 | 11,268,465 | 6,959,066 | 613,793 | 39,440 | 3,129,253 | 34,707 | 481,276 | 10,930 | 0 | 0 |
| 49 | Production Plant Allocators | | | | | | 0.99596 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | | 84,165 | 0 | 84,165 | 51,978 | 4,584 | 295 | 23,373 | 259 | 3,595 | 82 | - | - |
| 53 | Production Intermediate Demand | | 5,199 | | 5,199 | 247 | 4,952 | 3,058 | 270 | 17 | 1,375 | 15 | 211 | 5 | - | - |
| 54 | Production Peaking Demand | | 44,954 | | 44,954 | 1,059 | 43,896 | 27,109 | 2,391 | 154 | 12,190 | 135 | 1,875 | 43 | - | - |
| 55 | Production Solar Demand | | 48,750 | | 48,750 | 0 | 48,750 | 30,106 | 2,655 | 171 | 13,538 | 150 | 2,082 | 47 | - | - |
| 56 | Transmission | | 7,329,447 | (736,075) | 6,593,372 | 1,966,491 | 4,626,881 | 2,892,796 | 251,512 | 15,490 | 1,262,974 | 13,437 | 189,054 | 1,617 | - | - |
| 57 | Transmission - Radials | | 45,419 | 0 | 45,419 | - | 45,419 | 28,397 | 2,469 | 152 | 12,398 | 132 | 1,856 | 16 | - | - |
| 58 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 7,557,935 | (736,075) | 6,821,860 | 1,967,797 | 4,854,063 | 3,033,444 | 263,882 | 16,278 | 1,325,847 | 14,129 | 198,673 | 1,810 | 0 | 0 |
| 60 | Transmission Plant Allocators | | | | | | 0.71155 | 0.62493 | 0.05436 | 0.00335 | 0.27314 | 0.00291 | 0.04093 | 0.00037 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | | |
| 62 | Total Prod and Trans Plant | | 18,915,158 | (779,150) | 18,136,008 | 2,013,480 | 16,122,528 | 9,992,510 | 877,675 | 55,718 | 4,455,100 | 48,836 | 679,949 | 12,740 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | | | | | 0.88898 | 0.61979 | 0.05444 | 0.00346 | 0.27633 | 0.00303 | 0.04217 | 0.00079 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 6,437,879 | (792,377) | 5,645,502 | - | 5,645,502 | 3,604,437 | 334,078 | 15,289 | 1,480,727 | 23,946 | 135,940 | 51,085 | - | - |
| 67 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,230,751 | (774,370) | 2,456,382 | - | 2,456,382 | 1,906,335 | 162,468 | 3,288 | 362,213 | - | 11,092 | 10,986 | - | - |
| 69 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 734,657 | (596) | 734,062 | - | 734,062 | 641,428 | 46,851 | 5,295 | 17,292 | 0 | 24 | 23,171 | - | - |
| 71 | Distribution Metering | | 496,976 | (54) | 496,923 | - | 496,923 | 400,822 | 40,912 | 3,487 | 34,354 | 122 | 942 | 16,282 | - | - |
| 72 | Lighting Facilities | | 914,296 | (44,906) | 869,389 | - | 869,389 | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | 27,196 | 0 | 27,196 | - | 27,196 | - | - | - | - | - | - | - | - | 27,196 |
| 74 | Distribution IS Equipment | | 7,793 | 0 | 7,793 | - | 7,793 | - | - | - | - | - | 7,793 | - | - | - |
| 75 | Distribution Plant Total | | 11,849,548 | (1,612,302) | 10,237,246 | 0 | 10,237,246 | 6,553,022 | 584,310 | 27,359 | 1,894,586 | 24,069 | 155,791 | 101,524 | 869,389 | 27,196 |
| 76 | Distribution Plant Allocators | | | | | | 1.00000 | 0.64012 | 0.05708 | 0.00267 | 0.18507 | 0.00235 | 0.01522 | 0.00992 | 0.08492 | 0.00266 |
| 77 | | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 19,407,484 | (2,348,377) | 17,059,106 | 1,967,797 | 15,091,309 | 9,586,466 | 848,192 | 43,637 | 3,220,433 | 38,198 | 354,464 | 103,334 | 869,389 | 27,196 |
| 79 | Total Trans and Dist Plant Allocators | | | | | | 0.88465 | 0.63523 | 0.05620 | 0.00289 | 0.21340 | 0.00253 | 0.02349 | 0.00685 | 0.05761 | 0.00180 |
| 80 | | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 30,764,706 | (2,391,452) | 28,373,255 | 2,013,480 | 26,359,774 | 16,545,532 | 1,461,985 | 83,077 | 6,349,686 | 72,904 | 835,741 | 114,264 | 869,389 | 27,196 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.92904 | 0.62768 | 0.05546 | 0.00315 | 0.24089 | 0.00277 | 0.03171 | 0.00433 | 0.03298 | 0.00103 |
| 83 | | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 85 | Labor | | 1,325,203 | (3,323) | 1,321,880 | 35,143 | 1,286,737 | 837,215 | 74,030 | 6,025 | 281,139 | 3,721 | 43,758 | 15,490 | 24,590 | 769 |
| 86 | Retail 100%, Class = # Bills | | 128,567 | | 128,567 | - | 128,567 | 112,309 | 8,213 | 927 | 3,052 | 0 | 9 | 4,057 | - | - |
| 87 | Retail 100%, Removed | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,453,771 | (3,323) | 1,450,448 | 35,143 | 1,415,304 | 949,524 | 82,242 | 6,952 | 284,192 | 3,722 | 43,767 | 19,547 | 24,590 | 769 |
| 89 | General & Intangible Plant Allocators | | | | | | 0.97577 | 0.67090 | 0.05811 | 0.00491 | 0.20080 | 0.00263 | 0.03092 | 0.01381 | 0.01737 | 0.00054 |
| 90 | | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 96 | Other | | | | | | | | | | | | | | | |
| 97 | Labor | | 658,255 | (658,255) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | 0 | (2,005) | - | (2,005) | (1,751) | (128) | (14) | (48) | (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) | (1,751) | (128) | (14) | (48) | (0) | (0) | (63) | 0 | 0 |
| 104 | | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 106 | Total Gross Electric Plant Allocators | | | | | | 0.93138 | 0.62987 | 0.05560 | 0.00324 | 0.23886 | 0.00276 | 0.03167 | 0.00482 | 0.03219 | 0.00101 |
| 107 | | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,092,571 | (9,044) | 3,083,527 | 6 | 3,083,521 | 1,904,290 | 167,959 | 10,792 | 856,294 | 9,497 | 131,697 | 2,991 | - | - |
| 112 | Production Intermediate Demand | | 425,031 | 17,099 | 442,130 | 21,046 | 421,083 | 260,048 | 22,936 | 1,474 | 116,935 | 1,297 | 17,984 | 408 | - | - |
| 113 | Production Peaking Demand | | 451,675 | 23,382 | 475,057 | 11,187 | 463,870 | 286,472 | 25,267 | 1,624 | 128,817 | 1,429 | 19,812 | 450 | - | - |
| 114 | Production Solar Demand | | 347,212 | 6,646 | 353,858 | 1 | 353,857 | 218,532 | 19,275 | 1,239 | 98,266 | 1,090 | 15,113 | 343 | - | - |
| 115 | Retail 100%, Removed | | 9,504 | (9,504) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,325,992 | 28,579 | 4,354,571 | 32,240 | 4,322,331 | 2,669,342 | 235,437 | 15,128 | 1,200,311 | 13,313 | 184,607 | 4,193 | 0 | 0 |
| 117 | Production Plant Allocators | | | | | | 0.99260 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 8,903 | 785 | 50 | 4,003 | 44 | 616 | 14 | - | - |
| 121 | Production Intermediate Demand | | 2,181 | | 2,181 | 104 | 2,077 | 1,283 | 113 | 7 | 577 | 6 | 89 | 2 | - | - |
| 122 | Production Peaking Demand | | 2,670 | | 2,670 | 63 | 2,607 | 1,610 | 142 | 9 | 724 | 8 | 111 | 3 | - | - |
| 123 | Production Solar Demand | | 1,968 | | 1,968 | 0 | 1,968 | 1,215 | 107 | 7 | 546 | 6 | 84 | 2 | - | - |
| 124 | Transmission | | 945,982 | (17,394) | 928,588 | 276,954 | 651,634 | 407,412 | 35,422 | 2,182 | 177,873 | 1,892 | 26,626 | 228 | - | - |
| 125 | Transmission - Radials | | 5,451 | | 5,451 | - | 5,451 | 3,408 | 296 | 18 | 1,488 | 16 | 223 | 2 | - | - |
| 126 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 972,668 | (17,394) | 955,274 | 277,121 | 678,153 | 423,831 | 36,866 | 2,274 | 185,212 | 1,973 | 27,748 | 250 | 0 | 0 |
| 128 | Transmission Plant Allocators | | | | | | 0.70990 | 0.62498 | 0.05436 | 0.00335 | 0.27311 | 0.00291 | 0.04092 | 0.00037 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,298,660 | 11,185 | 5,309,845 | 309,361 | 5,000,484 | 3,093,173 | 272,303 | 17,402 | 1,385,523 | 15,286 | 212,355 | 4,443 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | | | | | 0.94174 | 0.61857 | 0.05446 | 0.00348 | 0.27708 | 0.00306 | 0.04247 | 0.00089 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 961,557 | (8,821) | 952,735 | - | 952,735 | 608,285 | 56,379 | 2,580 | 249,888 | 4,041 | 22,941 | 8,621 | - | - |
| 135 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 635,816 | (25,671) | 610,145 | - | 610,145 | 473,518 | 40,356 | 817 | 89,971 | - | 2,755 | 2,729 | - | - |
| 137 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 225,091 | 5,999 | 231,091 | - | 231,091 | 201,929 | 14,749 | 1,667 | 5,444 | 0 | 8 | 7,294 | - | - |
| 139 | Distribution Metering | | 161,655 | 1,994 | 163,648 | - | 163,648 | 132,000 | 13,473 | 1,148 | 11,314 | 40 | 310 | 5,362 | - | - |
| 140 | Lighting Facilities | | 265,340 | 2,395 | 267,734 | - | 267,734 | - | - | - | - | - | - | - | 267,734 | - |
| 141 | EV Solution | | 5,811 | 0 | 5,811 | - | 5,811 | - | - | - | - | - | - | - | - | 5,811 |
| 142 | Distribution IS Equipment | | 3,354 | 0 | 3,354 | - | 3,354 | - | - | - | - | - | 3,354 | - | - | - |
| 143 | Distribution Plant Total | | 2,258,623 | (24,104) | 2,234,519 | 0 | 2,234,519 | 1,415,732 | 124,957 | 6,212 | 356,616 | 4,081 | 29,368 | 24,007 | 267,734 | 5,811 |
| 144 | Distribution Plant Allocators | | | | | | 1.00000 | 0.63357 | 0.05592 | 0.00278 | 0.15959 | 0.00183 | 0.01314 | 0.01074 | 0.11982 | 0.00260 |
| 145 | | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,231,291 | (41,498) | 3,189,793 | 277,121 | 2,912,672 | 1,839,563 | 161,824 | 8,486 | 541,827 | 6,055 | 57,116 | 24,257 | 267,734 | 5,811 |
| 147 | Total Trans and Dist Plant Allocators | | | | | | 0.91312 | 0.63157 | 0.05556 | 0.00291 | 0.18602 | 0.00208 | 0.01961 | 0.00833 | 0.09192 | 0.00200 |
| 148 | | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,557,283 | (12,919) | 7,544,364 | 309,361 | 7,235,003 | 4,508,904 | 397,261 | 23,614 | 1,742,138 | 19,367 | 241,723 | 28,449 | 267,734 | 5,811 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.95899 | 0.62321 | 0.05491 | 0.00326 | 0.24079 | 0.00268 | 0.03341 | 0.00393 | 0.03701 | 0.00080 |
| 151 | | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 153 | Labor | | 660,228 | (6,936) | 653,292 | 17,368 | 635,924 | 413,763 | 36,586 | 2,977 | 138,943 | 1,839 | 21,626 | 7,655 | 12,152 | 380 |
| 154 | Retail 100%, Class = T&D | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 44,653 | | 44,653 | - | 44,653 | 39,006 | 2,852 | 322 | 1,060 | 0 | 3 | 1,409 | - | - |
| 156 | General & Intangible Plant Total | | 704,881 | (6,936) | 697,945 | 17,368 | 680,577 | 452,770 | 39,439 | 3,299 | 140,003 | 1,839 | 21,629 | 9,064 | 12,152 | 380 |
| 157 | General & Intangible Plant Allocators | | | | | | 0.97512 | 0.66527 | 0.05795 | 0.00485 | 0.20571 | 0.00270 | 0.03178 | 0.01332 | 0.01786 | 0.00056 |
| 158 | | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 163 | | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | 0 | 2,928 | - | 2,928 | 2,558 | 187 | 21 | 70 | 0 | 0 | 92 | - | - |
| 167 | Retail 100%, Removed | | 442,990 | (442,990) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | (591) | 0 | (591) | (591) | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 445,327 | (442,990) | 2,337 | (591) | 2,928 | 2,558 | 187 | 21 | 70 | 0 | 0 | 92 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 8,707,491 | (462,845) | 8,244,646 | 326,137 | 7,918,508 | 4,964,232 | 436,887 | 26,934 | 1,882,211 | 21,207 | 263,353 | 37,606 | 279,887 | 6,191 |
| 172 | Total Accum Deprec Allocators | | | | | | 0.96044 | 0.62692 | 0.05517 | 0.00340 | 0.23770 | 0.00268 | 0.03326 | 0.00475 | 0.03535 | 0.00078 |
| 173 | | | | | | | | | | | | | | | | |
| 174 | [redacted] | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,357,223 | (43,075) | 11,314,148 | 45,683 | 11,268,465 | 6,959,066 | 613,793 | 39,440 | 3,129,253 | 34,707 | 481,276 | 10,930 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,325,992) | (28,579) | (4,354,571) | (32,240) | (4,322,331) | (2,669,342) | (235,437) | (15,128) | (1,200,311) | (13,313) | (184,607) | (4,193) | 0 | 0 |
| 178 | Production Net Plant | | 7,031,231 | (71,653) | 6,959,577 | 13,443 | 6,946,134 | 4,289,724 | 378,356 | 24,311 | 1,928,942 | 21,394 | 296,669 | 6,738 | 0 | 0 |
| 179 | Production Net Plant Allocators | | | | | | 0.99807 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 7,557,935 | (736,075) | 6,821,860 | 1,967,797 | 4,854,063 | 3,033,444 | 263,882 | 16,278 | 1,325,847 | 14,129 | 198,673 | 1,810 | 0 | 0 |
| 182 | Transmission Reserve | | (972,668) | 17,394 | (955,274) | (277,121) | (678,153) | (423,831) | (36,866) | (2,274) | (185,212) | (1,973) | (27,748) | (250) | 0 | 0 |
| 183 | Transmission Net Plant | | 6,585,268 | (718,681) | 5,866,586 | 1,690,677 | 4,175,909 | 2,609,613 | 227,016 | 14,005 | 1,140,636 | 12,156 | 170,925 | 1,559 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | | | | | 0.71181 | 0.62492 | 0.05436 | 0.00335 | 0.27315 | 0.00291 | 0.04093 | 0.00037 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 11,849,548 | (1,612,302) | 10,237,246 | - | 10,237,246 | 6,553,022 | 584,310 | 27,359 | 1,894,586 | 24,069 | 155,791 | 101,524 | 869,389 | 27,196 |
| 187 | Distribution Reserve | | (2,258,623) | 24,104 | (2,234,519) | - | (2,234,519) | (1,415,732) | (124,957) | (6,212) | (356,616) | (4,081) | (29,368) | (24,007) | (267,734) | (5,811) |
| 188 | Distribution Net Plant | | 9,590,925 | (1,588,198) | 8,002,727 | 0 | 8,002,727 | 5,137,290 | 459,353 | 21,147 | 1,537,970 | 19,987 | 126,423 | 77,518 | 601,655 | 21,385 |
| 189 | Distribution Net Plant Allocators | | | | | | 1.00000 | 0.64194 | 0.05740 | 0.00264 | 0.19218 | 0.00250 | 0.01580 | 0.00969 | 0.07518 | 0.00267 |
| 190 | | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,453,771 | (3,323) | 1,450,448 | 35,143 | 1,415,304 | 949,524 | 82,242 | 6,952 | 284,192 | 3,722 | 43,767 | 19,547 | 24,590 | 769 |
| 192 | General & Intangible Reserve | | (704,881) | 6,936 | (697,945) | (17,368) | (680,577) | (452,770) | (39,439) | (3,299) | (140,003) | (1,839) | (21,629) | (9,064) | (12,152) | (380) |
| 193 | General & Intangible Net Plant | | 748,890 | 3,613 | 752,503 | 17,775 | 734,728 | 496,754 | 42,803 | 3,652 | 144,188 | 1,883 | 22,138 | 10,483 | 12,437 | 389 |
| 194 | General & Intangible Net Plant Allocators | | | | | | 0.97638 | 0.67611 | 0.05826 | 0.00497 | 0.19625 | 0.00256 | 0.03013 | 0.01427 | 0.01693 | 0.00053 |
| 195 | | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 200 | | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,751) | (128) | (14) | (48) | (0) | (0) | (63) | 0 | 0 |
| 202 | Other Reserve | | (445,327) | 442,990 | (2,337) | 591 | (2,928) | (2,558) | (187) | (21) | (70) | (0) | (0) | (92) | (0) | (0) |
| 203 | Other Net Plant | | 319,635 | (326,467) | (6,831) | (1,898) | (4,933) | (4,309) | (315) | (36) | (117) | (0) | (0) | (156) | (0) | (0) |
| 204 | Other Net Plant Allocators | | | | | | 0.72213 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 207 | Total Reserve | | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 208 | Total Net Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 209 | Total Net Plant Allocators | | | | | | 0.92028 | 0.63104 | 0.05577 | 0.00318 | 0.23932 | 0.00279 | 0.03103 | 0.00484 | 0.03093 | 0.00110 |
| 210 | | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 193,805 | (2) | 193,803 | 0 | 193,803 | 119,687 | 10,556 | 678 | 53,819 | 597 | 8,277 | 188 | - | - |
| 214 | Production Intermediate Demand | | 20,684 | 0 | 20,684 | 985 | 19,700 | 12,166 | 1,073 | 69 | 5,471 | 61 | 841 | 19 | - | - |
| 215 | Production Peaking Demand | | 16,952 | 0 | 16,952 | 399 | 16,552 | 10,222 | 902 | 58 | 4,597 | 51 | 707 | 16 | - | - |
| 216 | Production Solar Demand | | 268,860 | (1,058) | 267,802 | 1 | 267,801 | 165,386 | 14,587 | 937 | 74,368 | 825 | 11,438 | 260 | - | - |
| 217 | Transmission | | 304,495 | (30,424) | 274,071 | 81,742 | 192,329 | 120,247 | 10,455 | 644 | 52,499 | 559 | 7,859 | 67 | - | - |
| 218 | Distribution Primary | | 413,699 | (254,836) | 158,862 | - | 158,862 | 101,427 | 9,401 | 430 | 41,667 | 674 | 3,825 | 1,438 | - | - |
| 219 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 238,769 | (208,368) | 30,401 | - | 30,401 | 23,593 | 2,011 | 41 | 4,483 | - | 137 | 136 | - | - |
| 221 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,464 | 0 | 3,464 | - | 3,464 | 3,027 | 221 | 25 | 82 | 0 | 0 | 109 | - | - |
| 223 | Distribution Metering | | 2,534 | 0 | 2,534 | - | 2,534 | 2,044 | 209 | 18 | 175 | 1 | 5 | 83 | - | - |
| 224 | Lighting Facilities | | 13,863 | (12,509) | 1,354 | - | 1,354 | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | 482 | 0 | 482 | - | 482 | - | - | - | - | - | 482 | - | - | - |
| 226 | Labor | | 19,839 | (2,759) | 17,080 | 454 | 16,626 | 10,818 | 957 | 78 | 3,633 | 48 | 565 | 200 | 318 | 10 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | 0 | (13,053) | - | (13,053) | (8,237) | (728) | (41) | (3,124) | (36) | (405) | (63) | (404) | (14) |
| 228 | Retail 100%, Removed | | 739 | (739) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 230 | Total Construction Work in Progress Allocator | | | | | | 0.91423 | 0.62904 | 0.05573 | 0.00330 | 0.26679 | 0.00312 | 0.03786 | 0.00275 | 0.00142 | (0.00000) |
| 231 | | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 0 | 98,700 | 0 | 98,700 | 60,954 | 5,376 | 345 | 27,409 | 304 | 4,215 | 96 | - | - |
| 235 | Production Peaking Demand | | 1,175 | 0 | 1,175 | 28 | 1,147 | 708 | 62 | 4 | 319 | 4 | 49 | 1 | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 23,808 | 0 | 23,808 | 7,101 | 16,707 | 10,446 | 908 | 56 | 4,561 | 49 | 683 | 6 | - | - |
| 237 | Distribution Primary | | 2,557 | 0 | 2,557 | - | 2,557 | 1,633 | 151 | 7 | 671 | 11 | 62 | 23 | - | - |
| 238 | Labor | | 3,462 | 0 | 3,462 | 92 | 3,370 | 2,193 | 194 | 16 | 736 | 10 | 115 | 41 | 64 | 2 |
| 239 | Plant Held for Future Use Total | | 129,703 | 0 | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 240 | Plant Held for Future Use Allocator | | | | | | 0.94433 | 0.61996 | 0.05464 | 0.00350 | 0.27510 | 0.00308 | 0.04183 | 0.00136 | 0.00053 | 0.00002 |
| 241 | | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 0 | 65,502 | 0 | 65,502 | 40,452 | 3,568 | 229 | 18,190 | 202 | 2,798 | 64 | - | - |
| 245 | Production Intermediate Demand | | 0 | 6,121 | 6,121 | 291 | 5,830 | 3,600 | 318 | 20 | 1,619 | 18 | 249 | 6 | - | - |
| 246 | Production Peaking Demand | | 0 | 6,512 | 6,512 | 153 | 6,359 | 3,927 | 346 | 22 | 1,766 | 20 | 272 | 6 | - | - |
| 247 | Production Base Energy | | 110,364 | 0 | 110,364 | 1 | 110,363 | 58,047 | 6,152 | 582 | 36,912 | 573 | 7,165 | 931 | - | - |
| 248 | Production Intermediate Energy | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 96,335 | 0 | 96,335 | 2,848 | 93,486 | 49,170 | 5,211 | 493 | 31,268 | 485 | 6,069 | 789 | - | - |
| 250 | Production Solar Demand | | 981 | 0 | 981 | 0 | 981 | 606 | 53 | 3 | 272 | 3 | 42 | 1 | - | - |
| 251 | Energy Avg Rate Sales | | 8,798 | (8,798) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | (260,171) | 260,171 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (384,493) | 0 | (384,493) | (10,454) | (374,039) | (245,401) | (21,580) | (1,778) | (78,475) | (1,035) | (12,079) | (4,791) | (8,766) | (132) |
| 255 | Retail 100%, Class = # Bills | | 149,854 | 1,625 | 151,479 | - | 151,479 | 132,323 | 9,676 | 1,092 | 3,596 | 1 | 11 | 4,780 | - | - |
| 256 | Retail 100%, Class = Prod | | (213,772) | 0 | (213,772) | - | (213,772) | (132,019) | (11,644) | (748) | (59,365) | (658) | (9,130) | (207) | - | - |
| 257 | Retail 100%, Class = Net Plant | | 474,269 | (28,128) | 446,141 | - | 446,141 | 281,534 | 24,880 | 1,417 | 106,771 | 1,245 | 13,845 | 2,160 | 13,799 | 489 |
| 258 | Retail 100%, Class = T&D | | (106,837) | 10,807 | (96,030) | - | (96,030) | (61,001) | (5,397) | (278) | (20,492) | (243) | (2,256) | (658) | (5,532) | (173) |
| 259 | Retail 100%, Class = Metering | | 7,580 | 0 | 7,580 | - | 7,580 | 6,114 | 624 | 53 | 524 | 2 | 14 | 248 | - | - |
| 260 | Retail 100%, Removed | | 406,108 | (406,108) | (0) | - | (0) | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | 27,572 | 0 | 27,572 | 27,572 | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,911) | 0 | (8,911) | (36) | (8,875) | (5,481) | (483) | (31) | (2,464) | (27) | (379) | (9) | - | - |
| 263 | Gross Total Plant | | 405,719 | 0 | 405,719 | 27,840 | 377,880 | 238,013 | 21,009 | 1,225 | 90,260 | 1,043 | 11,967 | 1,820 | 12,163 | 380 |
| 264 | Gross Trans Plant | | (16,575) | 0 | (16,575) | (4,781) | (11,794) | (7,370) | (641) | (40) | (3,221) | (34) | (483) | (4) | - | - |
| 265 | Total Working Capital | | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 266 | Total Working Capital Allocator | | | | | | 0.92815 | 0.64609 | 0.05719 | 0.00404 | 0.22663 | 0.00284 | 0.03227 | 0.00915 | 0.02079 | 0.00101 |
| 267 | | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 32,983,439 | (3,164,231) | 29,819,208 | 2,046,134 | 27,773,074 | 17,493,304 | 1,544,099 | 90,014 | 6,633,830 | 76,626 | 879,508 | 133,748 | 893,979 | 27,965 |
| 271 | Accumulated Depreciation | | (8,707,491) | 462,845 | (8,244,646) | (326,137) | (7,918,508) | (4,964,232) | (436,887) | (26,934) | (1,882,211) | (21,207) | (263,353) | (37,606) | (279,887) | (6,191) |
| 272 | Net Electric Plant in Service | | 24,275,948 | (2,701,386) | 21,574,562 | 1,719,996 | 19,854,566 | 12,529,072 | 1,107,213 | 63,080 | 4,751,619 | 55,420 | 616,155 | 96,142 | 614,092 | 21,774 |
| 273 | Construction Work in Progress | | 1,485,131 | (510,696) | 974,435 | 83,581 | 890,854 | 560,379 | 49,643 | 2,936 | 237,669 | 2,778 | 33,732 | 2,453 | 1,268 | (4) |
| 274 | Plant Held for Future Use | | 129,703 | 0 | 129,703 | 7,221 | 122,482 | 75,934 | 6,692 | 428 | 33,695 | 377 | 5,123 | 166 | 64 | 2 |
| 275 | Working Capital | | 762,323 | (157,797) | 604,526 | 43,434 | 561,092 | 362,515 | 32,091 | 2,264 | 127,161 | 1,593 | 18,104 | 5,136 | 11,664 | 564 |
| 276 | Total Rate Base | | 26,653,105 | (3,369,879) | 23,283,226 | 1,854,232 | 21,428,994 | 13,527,900 | 1,195,639 | 68,708 | 5,150,143 | 60,167 | 673,115 | 103,897 | 627,088 | 22,336 |
| 277 | Total Rate Base Allocator | | | | | | 0.92036 | 0.63129 | 0.05580 | 0.00321 | 0.24034 | 0.00281 | 0.03141 | 0.00485 | 0.02926 | 0.00104 |
| 278 | | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 6,034,332 | (2,616,917) | 3,417,415 | - | 3,417,415 | 2,239,264 | 198,159 | 12,412 | 827,057 | 9,854 | 111,588 | 22,588 | - | (3,507) |
| 282 | Production Solar Demand | | 75,050 | 31,896 | 106,946 | (0) | 106,946 | 66,046 | 5,825 | 374 | 29,699 | 329 | 4,568 | 104 | - | - |
| 283 | EV Solution | | 8,550 | - | 8,550 | - | 8,550 | - | - | - | - | - | - | - | - | 8,550 |
| 284 | Lighting Facilities Revenue | | 113,089 | - | 113,089 | - | 113,089 | - | - | - | - | - | - | - | 113,089 | - |
| 285 | Retail Revenue | | 6,231,020 | (2,585,020) | 3,645,999 | (0) | 3,645,999 | 2,305,311 | 203,984 | 12,787 | 856,755 | 10,183 | 116,156 | 22,692 | 113,089 | 5,043 |
| 286 | Wholesale 100% | | 20,148 | - | 20,148 | 20,148 | - | - | - | - | - | - | - | - | - | - |
| 287 | Total Class Revenue | | 6,251,168 | (2,585,020) | 3,666,148 | 20,148 | 3,645,999 | 2,305,311 | 203,984 | 12,787 | 856,755 | 10,183 | 116,156 | 22,692 | 113,089 | 5,043 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | | | | | 0.99450 | 0.65525 | 0.05798 | 0.00363 | 0.24201 | 0.00288 | 0.03265 | 0.00661 | - | (0.00103) |
| 289 | | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 6,224,211 | (2,539,129) | 3,685,081 | 208,588 | 3,476,494 | 2,206,833 | 194,771 | 12,391 | 808,036 | 9,576 | 109,925 | 22,705 | 107,478 | 4,778 |
| 292 | Less Lighting Facilities | | (112,256) | | (112,256) | | (112,256) | | | | | | | | (107,478) | (4,778) |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 6,111,955 | (2,539,129) | 3,572,826 | 208,588 | 3,364,238 | 2,206,833 | 194,771 | 12,391 | 808,036 | 9,576 | 109,925 | 22,705 | - | - |
| 294 | Function Allocator for Electric Revenue | | | | | | 1.00000 | 0.65597 | 0.05789 | 0.00368 | 0.24018 | 0.00285 | 0.03267 | 0.00675 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | | |
| 298 | Transmission | | 14,985 | 0 | 14,985 | 4,469 | 10,515 | 6,574 | 572 | 35 | 2,870 | 31 | 430 | 4 | - | - |
| 299 | Distribution Primary | | 239 | 0 | 239 | - | 239 | 152 | 14 | 1 | 63 | 1 | 6 | 2 | - | - |
| 300 | Distribution Secondary | | 7,228 | 0 | 7,228 | - | 7,228 | 5,610 | 478 | 10 | 1,066 | - | 33 | 32 | - | - |
| 301 | Distribution Service | | 33,309 | 0 | 33,309 | - | 33,309 | 29,106 | 2,126 | 240 | 785 | 0 | 1 | 1,051 | - | - |
| 302 | Lighting Facilities | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | 0 | 274 | - | 274 | 239 | 18 | 2 | 7 | 0 | 0 | 9 | - | - |
| 304 | Retail 100%, Class = Prod | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | 211,738 | 0 | 211,738 | 211,738 | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 582 | 0 | 582 | 46 | 536 | 338 | 30 | 2 | 129 | 2 | 17 | 3 | 16 | 1 |
| 307 | Total Revenue Credits | | 268,355 | 0 | 268,355 | 216,254 | 52,102 | 42,020 | 3,237 | 290 | 4,919 | 33 | 486 | 1,101 | 16 | 1 |
| 308 | Total Revenue Credits Allocator | | | | | | 0.19415 | 0.80650 | 0.06213 | 0.00556 | 0.09441 | 0.00063 | 0.00933 | 0.02113 | 0.00030 | 0.00001 |
| 309 | | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 35,428 | | 35,428 | | 35,428 | 21,879 | 1,930 | 124 | 9,838 | 109 | 1,513 | 34 | - | - |
| 314 | Production Intermediate Demand | | 3,079 | | 3,079 | | 2,932 | 1,811 | 160 | 10 | 814 | 9 | 125 | 3 | - | - |
| 315 | Production Peaking Demand | | 5,601 | | 5,601 | | 5,469 | 3,378 | 298 | 19 | 1,519 | 17 | 234 | 5 | - | - |
| 316 | Production Solar Demand | | 16,434 | | 16,434 | | 16,434 | 10,149 | 895 | 58 | 4,564 | 51 | 702 | 16 | - | - |
| 317 | Production Demand O&M Subtotal | | 60,542 | 0 | 60,542 | 0 | 60,263 | 37,217 | 3,283 | 211 | 16,735 | 186 | 2,574 | 58 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | | | | | 0.99540 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,969 | | 101,969 | | 101,968 | 53,631 | 5,684 | 538 | 34,105 | 529 | 6,620 | 861 | - | - |
| 322 | Production Intermediate Energy | | 9,718 | | 9,718 | | 9,136 | 4,805 | 509 | 48 | 3,056 | 47 | 593 | 77 | - | - |
| 323 | Production Peaking Energy | | 8,586 | | 8,586 | | 8,332 | 4,382 | 464 | 44 | 2,787 | 43 | 541 | 70 | - | - |
| 324 | Production Solar Energy | | 7,926 | | 7,926 | | 7,926 | 4,169 | 442 | 42 | 2,651 | 41 | 515 | 67 | - | - |
| 325 | Production Energy O&M Subtotal | | 128,200 | 0 | 128,200 | 0 | 127,363 | 66,988 | 7,100 | 672 | 42,598 | 661 | 8,268 | 1,075 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | | | | | 0.99347 | 0.52596 | 0.05574 | 0.00528 | 0.33446 | 0.00519 | 0.06492 | 0.00844 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 188,741 | 0 | 188,741 | 0 | 187,626 | 104,205 | 10,382 | 883 | 59,333 | 847 | 10,842 | 1,133 | 0 | 0 |
| 329 | Production O&M Total Allocators | | | | | | 0.99409 | 0.55539 | 0.05533 | 0.00471 | 0.31623 | 0.00451 | 0.05779 | 0.00604 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 219 | | 219 | 0 | 219 | 135 | 12 | 1 | 61 | 1 | 9 | 0 | - | - |
| 333 | Production Intermediate Demand | | 14 | | 14 | 1 | 13 | 8 | 1 | 0 | 4 | 0 | 1 | 0 | - | - |
| 334 | Production Peaking Demand | | 117 | | 117 | 3 | 114 | 71 | 6 | 0 | 32 | 0 | 5 | 0 | - | - |
| 335 | Production Solar Demand | | 127 | | 127 | 0 | 127 | 78 | 7 | 0 | 35 | 0 | 5 | 0 | - | - |
| 336 | Transmission | | 32,055 | | 32,055 | 9,561 | 22,495 | 14,064 | 1,223 | 75 | 6,140 | 65 | 919 | 8 | - | - |
| 337 | Transmission - Radials | | 118 | | 118 | - | 118 | 74 | 6 | 0 | 32 | 0 | 5 | 0 | - | - |
| 338 | Transmission O&M Total | | 32,650 | 0 | 32,650 | 9,564 | 23,086 | 14,430 | 1,255 | 77 | 6,304 | 67 | 944 | 8 | 0 | 0 |
| 339 | Transmission O&M Allocators | | | | | | 0.70708 | 0.62506 | 0.05436 | 0.00335 | 0.27306 | 0.00291 | 0.04090 | 0.00036 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 49,394 | | 49,394 | - | 49,394 | 31,536 | 2,923 | 134 | 12,955 | 210 | 1,189 | 447 | - | - |
| 343 | Distribution Secondary | | 19,414 | | 19,414 | - | 19,414 | 15,067 | 1,284 | 26 | 2,863 | - | 88 | 87 | - | - |
| 344 | Distribution Service | | 10,367 | | 10,367 | - | 10,367 | 9,058 | 662 | 75 | 244 | 0 | 0 | 327 | - | - |
| 345 | Distribution Metering | | 9,998 | | 9,998 | - | 9,998 | 8,064 | 823 | 70 | 691 | 2 | 19 | 328 | - | - |
| 346 | Lighting Facilities | | 10,342 | | 10,342 | - | 10,342 | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | 87 | | 87 | - | 87 | - | - | - | - | - | - | - | - | 87 |
| 348 | Distribution IS Equipment | | 25 | | 25 | - | 25 | - | - | - | - | - | 25 | - | - | - |
| 349 | Distribution O&M Total | | 99,626 | 0 | 99,626 | 0 | 99,626 | 63,726 | 5,692 | 305 | 16,754 | 212 | 1,321 | 1,189 | 10,342 | 87 |
| 350 | Distribution O&M Allocators | | | | | | 1.00000 | 0.63965 | 0.05713 | 0.00306 | 0.16816 | 0.00213 | 0.01326 | 0.01193 | 0.10380 | 0.00087 |
| 351 | | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | | |
| 353 | Distribution Service | | 0 | | 0 | | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 241 | | 241 | | 241 | 195 | 20 | 2 | 17 | 0 | 0 | 8 | - | - |
| 355 | Retail 100%, Class = # Bills | | 81,511 | | 81,511 | | 81,511 | 71,204 | 5,207 | 588 | 1,935 | 0 | 6 | 2,572 | - | - |
| 356 | Customer Accounting O&M | | 81,753 | 0 | 81,753 | 0 | 81,753 | 71,398 | 5,227 | 590 | 1,952 | 0 | 6 | 2,580 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | | | | | 1.00000 | 0.87334 | 0.06393 | 0.00721 | 0.02387 | 0.00000 | 0.00008 | 0.03156 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,379 | | 3,379 | | 3,379 | 2,952 | 216 | 24 | 80 | 0 | 0 | 107 | - | - |
| 361 | Customer Serv & Info. O&M | | 3,379 | 0 | 3,379 | 0 | 3,379 | 2,952 | 216 | 24 | 80 | 0 | 0 | 107 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | | | | | 1.00000 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 15,796 | | 15,796 | | 15,796 | 13,799 | 1,009 | 114 | 375 | 0 | 1 | 498 | - | - |
| 366 | Sales O&M | | 15,796 | 0 | 15,796 | 0 | 15,796 | 13,799 | 1,009 | 114 | 375 | 0 | 1 | 498 | 0 | 0 |
| 367 | Sales O&M Allocators | | | | | | 1.00000 | 0.87354 | 0.06388 | 0.00721 | 0.02374 | 0.00000 | 0.00007 | 0.03156 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | | |
| 370 | Labor | | 199,041 | (8,188) | 190,853 | | 185,779 | 120,877 | 10,688 | 870 | 40,591 | 537 | 6,318 | 2,236 | 3,550 | 111 |
| 371 | Distribution Primary | | 0 | 0 | 0 | | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24,718 | 0 | 24,718 | | 23,021 | 14,500 | 1,280 | 75 | 5,499 | 64 | 729 | 111 | 741 | 23 |
| 373 | Retail 100%, Class = # Bills | | 6,940 | (2,666) | 4,273 | | 4,273 | 3,733 | 273 | 31 | 101 | 0 | 0 | 135 | - | - |
| 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 | | 230,698 | (10,854) | 219,844 | 0 | 213,074 | 139,110 | 12,241 | 975 | 46,191 | 601 | 7,047 | 2,482 | 4,291 | 134 |
| 379 | Admin & General O&M Allocators | | | | | | 0.96921 | 0.65287 | 0.05745 | 0.00458 | 0.21678 | 0.00282 | 0.03307 | 0.01165 | 0.02014 | 0.00063 |
| 380 | | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | 2,045,947 | (2,045,947) | 0 | | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | 6,297 | (6,297) | 0 | | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 2,052,244 | (2,052,244) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 2,704,888 | (2,063,098) | 641,790 | 9,564 | 624,340 | 409,620 | 36,022 | 2,968 | 130,989 | 1,727 | 20,163 | 7,998 | 14,633 | 221 |
| 387 | Total O&M Allocators | | | | | | 0.97281 | 0.65608 | 0.05770 | 0.00475 | 0.20980 | 0.00277 | 0.03229 | 0.01281 | 0.02344 | 0.00035 |
| 388 | | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 2,137.5460 | | 2,137.5460 | | 2,137.5460 | 1,265.6112 | 17.5798 | 11.1823 | 616.7242 | 5.9979 | 120.9747 | 35.2224 | 75.0968 | (10.8433) |
| 390 | Total Adjusted O&M | | 2,707,025 | (2,063,098) | 643,928 | 9,564 | 626,478 | 410,886 | 36,039 | 2,979 | 131,606 | 1,733 | 20,284 | 8,033 | 14,708 | 210 |
| 391 | | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 333,723 | (522) | 333,201 | 1 | 333,201 | 205,775 | 18,149 | 1,166 | 92,530 | 1,026 | 14,231 | 323 | - | - |
| 396 | Production Intermediate Demand | | 52,031 | 7,514 | 59,545 | 2,834 | 56,711 | 35,023 | 3,089 | 198 | 15,749 | 175 | 2,422 | 55 | - | - |
| 397 | Production Peaking Demand | | 19,326 | 11,516 | 30,842 | 726 | 30,116 | 18,598 | 1,640 | 105 | 8,363 | 93 | 1,286 | 29 | - | - |
| 398 | Production Solar Demand | | 106,686 | 6,643 | 113,329 | 0 | 113,329 | 69,989 | 6,173 | 397 | 31,471 | 349 | 4,840 | 110 | - | - |
| 399 | Retail 100%, Removed | | 1,593 | (1,593) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 513,359 | 23,558 | 536,918 | 3,562 | 533,356 | 329,385 | 29,052 | 1,867 | 148,113 | 1,643 | 22,780 | 517 | 0 | 0 |
| 401 | Production Plant Allocators | | | | | | 0.99337 | 0.61757 | 0.05447 | 0.00350 | 0.27770 | 0.00308 | 0.04271 | 0.00097 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | | 1,555 | 0 | 1,555 | 961 | 85 | 5 | 432 | 5 | 66 | 2 | - | - |
| 405 | Production Intermediate Demand | | 96 | | 96 | 5 | 91 | 56 | 5 | 0 | 25 | 0 | 4 | 0 | - | - |
| 406 | Production Peaking Demand | | 921 | | 921 | 22 | 899 | 555 | 49 | 3 | 250 | 3 | 38 | 1 | - | - |
| 407 | Production Solar Demand | | 1,023 | | 1,023 | 0 | 1,023 | 632 | 56 | 4 | 284 | 3 | 44 | 1 | - | - |
| 408 | Transmission | | 171,431 | (4,095) | 167,336 | 49,908 | 117,427 | 73,417 | 6,383 | 393 | 32,053 | 341 | 4,798 | 41 | - | - |
| 409 | Transmission - Radials | | 999 | | 999 | - | 999 | 625 | 54 | 3 | 273 | 3 | 41 | 0 | - | - |
| 410 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 176,025 | (4,095) | 171,930 | 49,935 | 121,995 | 76,246 | 6,632 | 409 | 33,317 | 355 | 4,991 | 45 | 0 | 0 |
| 412 | Transmission Plant Allocators | | | | | | 0.70956 | 0.62499 | 0.05436 | 0.00335 | 0.27310 | 0.00291 | 0.04091 | 0.00037 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 689,384 | 19,463 | 708,847 | 53,496 | 655,351 | 405,631 | 35,684 | 2,276 | 181,430 | 1,998 | 27,771 | 562 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | | | | | 0.92453 | 0.61895 | 0.05445 | 0.00347 | 0.27684 | 0.00305 | 0.04238 | 0.00086 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 176,150 | (5,093) | 171,057 | - | 171,057 | 109,213 | 10,122 | 463 | 44,866 | 726 | 4,119 | 1,548 | - | - |
| 419 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 97,693 | (19,629) | 78,063 | - | 78,063 | 60,583 | 5,163 | 104 | 11,511 | - | 352 | 349 | - | - |
| 421 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 20,370 | 4,008 | 24,378 | - | 24,378 | 21,302 | 1,556 | 176 | 574 | 0 | 1 | 770 | - | - |
| 423 | Distribution Metering | | 30,687 | 1,742 | 32,430 | - | 32,430 | 26,158 | 2,670 | 228 | 2,242 | 8 | 61 | 1,063 | - | - |
| 424 | Lighting Facilities | | 38,534 | 1,794 | 40,328 | - | 40,328 | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,709 | 0 | 2,709 | - | 2,709 | - | - | - | - | - | - | - | - | 2,709 |
| 427 | Distribution Plant Total | | 366,143 | (17,177) | 348,966 | 0 | 348,966 | 217,256 | 19,512 | 971 | 59,193 | 734 | 4,534 | 3,729 | 40,328 | 2,709 |
| 428 | Distribution Plant Allocators | | | | | | 1.00000 | 0.62257 | 0.05591 | 0.00278 | 0.16962 | 0.00210 | 0.01299 | 0.01069 | 0.11557 | 0.00776 |
| 429 | | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 542,168 | (21,273) | 520,895 | 49,935 | 470,961 | 293,502 | 26,144 | 1,380 | 92,510 | 1,088 | 9,525 | 3,774 | 40,328 | 2,709 |
| 431 | Total Trans and Dist Plant Allocators | | | | | | 0.90414 | 0.62320 | 0.05551 | 0.00293 | 0.19643 | 0.00231 | 0.02022 | 0.00801 | 0.08563 | 0.00575 |
| 432 | | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,055,527 | 2,286 | 1,057,813 | 53,496 | 1,004,317 | 622,887 | 55,195 | 3,247 | 240,623 | 2,731 | 32,305 | 4,291 | 40,328 | 2,709 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.94943 | 0.62021 | 0.05496 | 0.00323 | 0.23959 | 0.00272 | 0.03217 | 0.00427 | 0.04016 | 0.00270 |
| 435 | | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 437 | Labor | | 84,063 | (2,060) | 82,004 | 2,180 | 79,823 | 51,937 | 4,592 | 374 | 17,441 | 231 | 2,715 | 961 | 1,525 | 48 |
| 438 | Retail 100%, Class = # Bills | | 12,134 | | 12,134 | - | 12,134 | 10,599 | 775 | 88 | 288 | 0 | 1 | 383 | - | - |
| 439 | Retail 100%, Class = Net Plant | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 96,197 | (2,060) | 94,137 | 2,180 | 91,957 | 62,536 | 5,368 | 461 | 17,729 | 231 | 2,715 | 1,344 | 1,525 | 48 |
| 441 | General & Intangible Plant Allocators | | | | | | 0.97684 | 0.68006 | 0.05837 | 0.00502 | 0.19279 | 0.00251 | 0.02953 | 0.01461 | 0.01659 | 0.00052 |
| 442 | | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | | | | | - | - | - | - | - | - | - | - | - | - |
| 447 | | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | | |
| 449 | Labor | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,513 | 874 | 6,388 | - | 6,388 | 5,580 | 408 | 46 | 152 | 0 | 0 | 202 | - | - |
| 451 | Retail 100%, Class = Net Plant | | 1,074 | 18,752 | 19,826 | - | 19,826 | 12,511 | 1,106 | 63 | 4,745 | 55 | 615 | 96 | 613 | 22 |
| 452 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 6,281 | 3,143 | 9,424 | - | 9,424 | 7,602 | 776 | 66 | 652 | 2 | 18 | 309 | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 0 | 4,383 | - | 4,383 | 2,707 | 239 | 15 | 1,217 | 13 | 187 | 4 | - | - |
| 456 | Retail 100%, Removed | | 12,452 | (12,452) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 29,704 | 10,317 | 40,021 | 0 | 40,021 | 28,399 | 2,528 | 191 | 6,765 | 71 | 821 | 611 | 613 | 22 |
| 459 | | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,181,428 | 10,543 | 1,191,971 | 55,676 | 1,136,295 | 713,823 | 63,091 | 3,899 | 265,117 | 3,033 | 35,841 | 6,246 | 42,467 | 2,778 |
| 461 | Total Depreciation Expense Allocators | | | | | | 0.95329 | 0.62820 | 0.05552 | 0.00343 | 0.23332 | 0.00267 | 0.03154 | 0.00550 | 0.03737 | 0.00245 |
| 462 | | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | | |
| 465 | Labor | | 16,879 | 0 | 16,879 | 449 | 16,430 | 10,690 | 945 | 77 | 3,590 | 48 | 559 | 198 | 314 | 10 |
| 466 | Net Total Plant | | 209,950 | 0 | 209,950 | 16,738 | 193,212 | 121,925 | 10,775 | 614 | 46,240 | 539 | 5,996 | 936 | 5,976 | 212 |
| 467 | Transmission | | 5,773 | (5,773) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | 13,998 | (13,998) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | 271,510 | (271,510) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 518,110 | (291,281) | 226,829 | 17,187 | 209,642 | 132,615 | 11,720 | 691 | 49,830 | 587 | 6,555 | 1,133 | 6,290 | 222 |
| 471 | Total Taxes Other Allocator | | | | | | 0.92423 | 0.63258 | 0.05590 | 0.00330 | 0.23769 | 0.00280 | 0.03127 | 0.00541 | 0.03000 | 0.00106 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 6,519,523 | (2,585,020) | 3,934,503 | 236,402 | 3,698,101 | 2,347,331 | 207,221 | 13,076 | 861,674 | 10,217 | 116,642 | 23,793 | 113,104 | 5,043 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 4,406,564 | (2,344,973) | 2,061,591 | 90,313 | 1,971,278 | 1,256,606 | 110,787 | 7,565 | 446,280 | 5,350 | 62,644 | 15,407 | 63,430 | 3,209 |
| 477 | Net Oper. Income (NOI) before Tax | | 2,112,960 | (240,047) | 1,872,912 | 146,090 | 1,726,823 | 1,090,725 | 96,434 | 5,511 | 415,394 | 4,866 | 53,998 | 8,386 | 49,675 | 1,834 |
| 478 | Interest Expense | Line 8 x WACC | 491,918 | (60,979) | 430,939 | 34,319 | 396,620 | 250,382 | 22,130 | 1,272 | 95,322 | 1,114 | 12,458 | 1,923 | 11,606 | 413 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,621,042 | (179,069) | 1,441,973 | 111,770 | 1,330,203 | 840,343 | 74,304 | 4,239 | 320,072 | 3,753 | 41,540 | 6,463 | 38,068 | 1,421 |
| 480 | | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,621,042 | (179,069) | 1,441,973 | 111,770 | 1,330,203 | 840,343 | 74,304 | 4,239 | 320,072 | 3,753 | 41,540 | 6,463 | 38,068 | 1,421 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 484 | State Temporary Differences | JSS Sch. 12 | (699,116) | | (699,116) | (47,972) | (651,144) | (410,133) | (36,202) | (2,110) | (155,531) | (1,797) | (20,620) | (3,136) | (20,959) | (656) |
| 485 | State Taxable Income | Ln 482:484 | 944,204 | (179,069) | 765,135 | 65,327 | 699,808 | 443,279 | 39,256 | 2,196 | 169,497 | 2,014 | 21,576 | 3,427 | 17,776 | 786 |
| 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 | 51,931 | (9,849) | 42,082 | 3,593 | 38,489 | 24,380 | 2,159 | 121 | 9,322 | 111 | 1,187 | 188 | 978 | 43 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 38,451 | | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 90,383 | (9,849) | 80,534 | 6,231 | 74,302 | 46,938 | 4,150 | 237 | 17,877 | 210 | 2,321 | 361 | 2,130 | 79 |
| 491 | | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,621,042 | (179,069) | 1,441,973 | 111,770 | 1,330,203 | 840,343 | 74,304 | 4,239 | 320,072 | 3,753 | 41,540 | 6,463 | 38,068 | 1,421 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (691,323) | | (691,323) | (47,437) | (643,886) | (405,562) | (35,798) | (2,087) | (153,798) | (1,776) | (20,390) | (3,101) | (20,726) | (648) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (51,931) | 9,849 | (42,082) | (3,593) | (38,489) | (24,380) | (2,159) | (121) | (9,322) | (111) | (1,187) | (188) | (978) | (43) |
| 497 | Fed. Taxable Income | Ln 493:496 | 900,066 | (169,220) | 730,846 | 62,269 | 668,577 | 423,470 | 37,501 | 2,099 | 161,909 | 1,923 | 20,620 | 3,274 | 17,032 | 750 |
| 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 | 189,014 | (35,536) | 153,478 | 13,076 | 140,401 | 88,929 | 7,875 | 441 | 34,001 | 404 | 4,330 | 687 | 3,577 | 158 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 189,014 | (35,536) | 153,478 | 13,076 | 140,401 | 88,929 | 7,875 | 441 | 34,001 | 404 | 4,330 | 687 | 3,577 | 158 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 503 | State Income Tax (Def.) Deductio | Ln 488 x Ln 498 | (8,075) | - | (8,075) | (554) | (7,521) | (4,737) | (418) | (24) | (1,796) | (21) | (238) | (36) | (242) | (8) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23,365) | | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 204,930 | (36,042) | 168,888 | 21,583 | 147,305 | 93,560 | 8,300 | 448 | 35,761 | 431 | 4,396 | 727 | 3,496 | 186 |
| 509 | | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 240,945 | (45,385) | 195,560 | 16,669 | 178,891 | 113,309 | 10,034 | 562 | 43,323 | 515 | 5,517 | 876 | 4,554 | 201 |
| 511 | Total Deferred Fed. & St. Income Ta | Ln 488 + Ln 502:503 | 175,554 | - | 175,554 | 12,046 | 163,508 | 102,988 | 9,091 | 530 | 39,055 | 451 | 5,178 | 787 | 5,263 | 165 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 514 | Total Amortization of ITC | Line 504 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 515 | Total Amortization of PTC | Line 505 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 295,313 | (45,891) | 249,422 | 27,815 | 221,607 | 140,498 | 12,450 | 685 | 53,638 | 640 | 6,717 | 1,088 | 5,627 | 265 |
| 518 | | | 0 | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.67% | 25.35% | 25.71% | 25.67% | 25.71% | 25.71% | 25.71% | 25.72% | 25.71% | 25.70% | 25.72% | 25.71% | 25.76% | 25.69% |
| 520 | | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 524 | Interest Expense | Line 8 x WACC | (491,918) | 60,979 | (430,939) | (34,319) | (396,620) | (250,382) | (22,130) | (1,272) | (95,322) | (1,114) | (12,458) | (1,923) | (11,606) | (413) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (691,323) | - | (691,323) | (47,437) | (643,886) | (405,562) | (35,798) | (2,087) | (153,798) | (1,776) | (20,390) | (3,101) | (20,726) | (648) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 533 | Base for FIT Computation | Ln 523:532 | 680,675 | (133,684) | 546,991 | 47,108 | 499,883 | 316,721 | 28,053 | 1,566 | 121,150 | 1,441 | 15,394 | 2,450 | 12,545 | 564 |
| 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 | 180,939 | (35,536) | 145,403 | 12,522 | 132,880 | 84,192 | 7,457 | 416 | 32,204 | 383 | 4,092 | 651 | 3,335 | 150 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (429) | - | (429) | (29) | (400) | (252) | (22) | (1) | (95) | (1) | (13) | (2) | (13) | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,458) | (506) | (1,964) | - | (1,964) | (1,237) | (109) | (6) | (469) | (5) | (62) | (9) | (63) | (2) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | - | (95,934) | - | (95,934) | (60,143) | (5,293) | (326) | (22,803) | (257) | (3,191) | (456) | (3,391) | (75) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23,365) | - | (23,365) | (872) | (22,493) | (14,168) | (1,251) | (73) | (5,373) | (62) | (712) | (108) | (724) | (23) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 59,752 | (36,042) | 23,710 | 11,621 | 12,089 | 8,392 | 782 | 9 | 3,464 | 58 | 114 | 76 | (856) | 50 |
| 541 | Total FIT - Deferred | Line 532 | 145,178 | - | 145,178 | 9,962 | 135,216 | 85,168 | 7,518 | 438 | 32,297 | 373 | 4,282 | 651 | 4,352 | 136 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 204,930 | (36,042) | 168,888 | 21,583 | 147,305 | 93,560 | 8,300 | 448 | 35,761 | 431 | 4,396 | 727 | 3,496 | 186 |
| 543 | | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,817,647 | (194,156) | 1,623,491 | 118,275 | 1,505,216 | 950,227 | 83,984 | 4,826 | 361,756 | 4,226 | 47,281 | 7,298 | 44,048 | 1,569 |
| 546 | Interest Expense | Line 27 x WACC | (491,918) | 60,979 | (430,939) | (34,319) | (396,620) | (250,382) | (22,130) | (1,272) | (95,322) | (1,114) | (12,458) | (1,923) | (11,606) | (413) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,069 | 1,154 | 67 | 4,956 | 57 | 657 | 100 | 668 | 21 |
| 548 | Temporary State Differences | JSS Sch. 12 | (699,116) | - | (699,116) | (47,972) | (651,144) | (410,133) | (36,202) | (2,110) | (155,531) | (1,797) | (20,620) | (3,136) | (20,959) | (656) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 38,451 | - | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 550 | Net FIT Allowable | Line 542 | 204,930 | (36,042) | 168,888 | 21,583 | 147,305 | 93,560 | 8,300 | 448 | 35,761 | 431 | 4,396 | 727 | 3,496 | 186 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 892,273 | (169,220) | 723,053 | 61,734 | 661,319 | 418,898 | 37,097 | 2,075 | 160,175 | 1,903 | 20,390 | 3,239 | 16,799 | 743 |
| 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 | 51,931 | (9,849) | 42,082 | 3,593 | 38,489 | 24,380 | 2,159 | 121 | 9,322 | 111 | 1,187 | 188 | 978 | 43 |
| 555 | Total SIT - Deferred | Line 549 | 38,451 | - | 38,451 | 2,638 | 35,813 | 22,557 | 1,991 | 116 | 8,554 | 99 | 1,134 | 172 | 1,153 | 36 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 90,383 | (9,849) | 80,534 | 6,231 | 74,302 | 46,938 | 4,150 | 237 | 17,877 | 210 | 2,321 | 361 | 2,130 | 79 |
| 557 | | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 295,313 | (45,891) | 249,422 | 27,815 | 221,607 | 140,498 | 12,450 | 685 | 53,638 | 640 | 6,717 | 1,088 | 5,627 | 265 |
| 561 | Total Income Tax Allocator | | | | | | 0.88848 | 0.63399 | 0.05618 | 0.00309 | 0.24204 | 0.00289 | 0.03031 | 0.00491 | 0.02539 | 0.00120 |
| 562 | | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | | | $24,609 | 1.00000 | 24,609 | 15,198 | 1,340 | 86 | 6,834 | 76 | 1,051 | 24 | - | - |
| 566 | Production Intermediate Demand | | | | 4,507 | 0.95240 | 4,292 | 2,651 | 234 | 15 | 1,192 | 13 | 183 | 4 | - | - |
| 567 | Production Peaking Demand | | | | 3,540 | 0.97645 | 3,456 | 2,134 | 188 | 12 | 960 | 11 | 148 | 3 | - | - |
| 568 | Production Solar Demand | | | | 108 | 1.00000 | 108 | 67 | 6 | 0 | 30 | 0 | 5 | 0 | - | - |
| 569 | Production Base Energy | | | | 41,131 | 1.00000 | 41,131 | 21,633 | 2,293 | 217 | 13,757 | 214 | 2,670 | 347 | - | - |
| 570 | Production Intermediate Energy | | | | 5,393 | 0.94005 | 5,070 | 2,666 | 283 | 27 | 1,696 | 26 | 329 | 43 | - | - |
| 571 | Production Peaking Energy | | | | 2,248 | 0.97043 | 2,181 | 1,147 | 122 | 12 | 729 | 11 | 142 | 18 | - | - |
| 572 | Production Solar Energy | | | | 6,633 | 1.00000 | 6,633 | 3,489 | 370 | 35 | 2,219 | 34 | 431 | 56 | - | - |
| 573 | Subtotal Production | | | | 88,168 | 0.99220 | 87,480 | 48,985 | 4,835 | 404 | 27,416 | 386 | 4,958 | 496 | 0 | 0 |
| 574 | Transmission | | | | 13,729 | 0.70175 | 9,634 | 6,021 | 524 | 32 | 2,631 | 28 | 394 | 4 | - | - |
| 575 | Distribution | | | | 39,404 | 1.00000 | 39,404 | 25,223 | 2,249 | 105 | 7,292 | 93 | 600 | 391 | 3,346 | 105 |
| 576 | Subtotal Prod, Trans and Dist | | | | 141,301 | 0.96615 | 136,519 | 80,230 | 7,608 | 542 | 37,340 | 506 | 5,952 | 890 | 3,346 | 105 |
| 577 | Customer Accounts | | | | 27,858 | 1.00000 | 27,858 | 24,329 | 1,781 | 201 | 665 | 0 | 2 | 879 | - | - |
| 578 | Customer Service & Info. | | | | 5,067 | 1.00000 | 5,067 | 4,426 | 324 | 37 | 120 | 0 | 0 | 160 | - | - |
| 579 | Sales | | | | 5,666 | 1.00000 | 5,666 | 4,950 | 362 | 41 | 135 | 0 | 0 | 179 | - | - |
| 580 | Subtotal before Admin & Gen | | | | 179,892 | 0.97341 | 175,109 | 113,935 | 10,075 | 820 | 38,260 | 506 | 5,955 | 2,108 | 3,346 | 105 |
| 581 | Admin & General | | | | 80,612 | 0.97341 | 78,469 | 51,056 | 4,515 | 367 | 17,145 | 227 | 2,669 | 945 | 1,500 | 47 |
| 582 | Total | | | | 260,504 | 0.97341 | 253,578 | 164,991 | 14,589 | 1,187 | 55,404 | 733 | 8,623 | 3,053 | 4,846 | 152 |
| 583 | Total Labor Allocator | | | | | | 0.97341 | 0.65065 | 0.05753 | 0.00468 | 0.21849 | 0.00289 | 0.03401 | 0.01204 | 0.01911 | 0.00060 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | - | 2,553,823 | - | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | - | (650,672) | - | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 4 | Net Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | - | 1,903,150 | - | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 5 | Construction Work in Progress | Line 229 | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | - | 30,057 | - | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 6 | Plant Held for Future Use | Line 239 | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | - | 184 | - | 54 | 38 | 1 | 64 | 741 |
| 7 | Working Capital | Line 265 | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | - | 42,681 | - | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 8 | Total Rate Base | | 21,428,994 | 7,938,201 | 313,092 | 4,349,939 | 5,038,329 | - | 1,976,073 | - | 525,677 | 354,604 | 5,157 | 627,088 | 300,836 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 3,645,999 | 1,355,004 | 242,347 | 558,856 | 731,006 | - | 291,346 | - | 53,606 | 87,236 | 517 | 113,089 | 212,992 |
| 12 | Revenue Credits | Line 307 | 52,102 | 198 | 8 | 10,624 | 365 | - | 7,278 | - | 33,322 | 9 | 0 | 16 | 282 |
| 13 | Total Revenue | | 3,698,101 | 1,355,202 | 242,355 | 569,480 | 731,371 | - | 298,624 | - | 86,929 | 87,245 | 517 | 113,104 | 213,274 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 626,478 | 105,188 | 186,065 | 36,447 | 77,260 | - | 31,749 | - | 13,990 | 12,779 | 63 | 14,708 | 148,228 |
| 17 | Depreciation | Line 460 | 1,136,295 | 563,462 | 25,283 | 126,726 | 185,729 | - | 87,030 | - | 26,179 | 43,103 | 18 | 42,467 | 36,297 |
| 18 | Tax Other Than Income Tax | Line 470 | 209,642 | 73,418 | 7,152 | 40,287 | 48,492 | - | 19,417 | - | 5,262 | 3,503 | 47 | 6,290 | 5,775 |
| 19 | Gain/Loss on Disposition | | (1,137) | (414) | (12) | (232) | (273) | - | (109) | - | (29) | (20) | (0) | (35) | (13) |
| 20 | Operating Expense before Tax | | 1,971,278 | 741,654 | 218,488 | 203,228 | 311,208 | - | 138,088 | - | 45,402 | 59,366 | 128 | 63,430 | 190,287 |
| 21 | Income Tax Expense | Line 517 | 221,607 | 55,953 | 1,875 | 60,704 | 66,260 | - | 21,733 | - | 4,602 | 2,971 | 27 | 5,627 | 1,855 |
| 22 | Total Operating Expense | | 2,192,885 | 797,607 | 220,362 | 263,932 | 377,468 | - | 159,821 | - | 50,004 | 62,337 | 155 | 69,056 | 192,142 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 3,645,999 | 1,355,004 | 242,347 | 558,856 | 731,006 | - | 291,346 | - | 53,606 | 87,236 | 517 | 113,089 | 212,992 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 3,645,999 | 1,355,004 | 242,347 | 558,856 | 731,006 | | 291,346 | | 53,606 | 87,236 | 517 | 113,089 | 212,992 |
| 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 | | 7,021,666 | 7,021,666 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 604,250 | 604,250 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 641,137 | 641,137 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,001,413 | 3,001,413 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,268,465 | 11,268,465 | 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 | | 43,896 | 43,896 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 48,750 | 48,750 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 4,626,881 | - | - | 4,626,881 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 45,419 | - | - | 45,419 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 4,854,063 | 181,763 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03745 | 0.00000 | 0.96255 | 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 | | 16,122,528 | 11,450,228 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71020 | 0.00000 | 0.28980 | 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 | | 5,645,502 | - | - | - | 5,645,502 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,456,382 | - | - | - | - | - | 2,456,382 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 734,062 | - | - | - | - | - | - | - | 734,062 | - | - | - | - |
| 71 | Distribution Metering | | 496,923 | - | - | - | - | - | - | - | - | 496,923 | - | - | - |
| 72 | Lighting Facilities | | 869,389 | - | - | - | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | 27,196 | - | - | - | - | - | 27,196 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 10,237,246 | 0 | 0 | 0 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55147 | 0.00000 | 0.24260 | 0.00000 | 0.07170 | 0.04854 | 0.00076 | 0.08492 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 15,091,309 | 181,763 | 0 | 4,672,300 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01204 | 0.00000 | 0.30960 | 0.37409 | 0.00000 | 0.16457 | 0.00000 | 0.04864 | 0.03293 | 0.00052 | 0.05761 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 26,359,774 | 11,450,228 | 0 | 4,672,300 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.43438 | 0.00000 | 0.17725 | 0.21417 | 0.00000 | 0.09422 | 0.00000 | 0.02785 | 0.01885 | 0.00030 | 0.03298 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 1,286,737 | 240,760 | 404,263 | 68,595 | 159,676 | - | 70,245 | - | 20,762 | 14,659 | 220 | 24,590 | 282,969 |
| 86 | Retail 100%, Class = # Bills | | 128,567 | - | - | - | - | - | - | - | - | - | - | - | 128,567 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,415,304 | 240,760 | 404,263 | 68,595 | 159,676 | 0 | 70,245 | 0 | 20,762 | 14,659 | 220 | 24,590 | 411,536 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.17011 | 0.28564 | 0.04847 | 0.11282 | 0.00000 | 0.04963 | 0.00000 | 0.01467 | 0.01036 | 0.00016 | 0.01737 | 0.29078 |
| 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 | | (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 | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.42095 | 0.01456 | 0.17070 | 0.20902 | 0.00000 | 0.09195 | 0.00000 | 0.02718 | 0.01842 | 0.00029 | 0.03219 | 0.01475 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,083,521 | 3,083,521 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 421,083 | 421,083 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 463,870 | 463,870 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 353,857 | 353,857 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,322,331 | 4,322,331 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 2,607 | 2,607 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,968 | 1,968 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 651,634 | - | - | 651,634 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 5,451 | - | - | 5,451 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 678,153 | 21,069 | 0 | 657,085 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03107 | 0.00000 | 0.96893 | 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 | | 5,000,484 | 4,343,400 | 0 | 657,085 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86860 | 0.00000 | 0.13140 | 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 | | 952,735 | - | - | - | 952,735 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 610,145 | - | - | - | - | - | 610,145 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 231,091 | - | - | - | - | - | - | - | 231,091 | - | - | - | - |
| 139 | Distribution Metering | | 163,648 | - | - | - | - | - | - | - | - | 163,648 | - | - | - |
| 140 | Lighting Facilities | | 267,734 | - | - | - | - | - | - | - | - | - | - | 267,734 | - |
| 141 | EV Solution | | 5,811 | - | - | - | - | - | 5,811 | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,354 | - | - | - | - | - | - | - | - | - | 3,354 | - | - |
| 143 | Distribution Plant Total | | 2,234,519 | 0 | 0 | 0 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42637 | 0.00000 | 0.27566 | 0.00000 | 0.10342 | 0.07324 | 0.00150 | 0.11982 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 2,912,672 | 21,069 | 0 | 657,085 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00723 | 0.00000 | 0.22560 | 0.32710 | 0.00000 | 0.21147 | 0.00000 | 0.07934 | 0.05618 | 0.00115 | 0.09192 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,235,003 | 4,343,400 | 0 | 657,085 | 952,735 | 0 | 615,956 | 0 | 231,091 | 163,648 | 3,354 | 267,734 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60033 | 0.00000 | 0.09082 | 0.13168 | 0.00000 | 0.08514 | 0.00000 | 0.03194 | 0.02262 | 0.00046 | 0.03701 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 635,924 | 118,987 | 199,792 | 33,900 | 78,914 | - | 34,716 | - | 10,261 | 7,245 | 109 | 12,152 | 139,847 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 44,653 | - | - | - | - | - | - | - | - | - | - | - | 44,653 |
| 156 | General & Intangible Plant Total | | 680,577 | 118,987 | 199,792 | 33,900 | 78,914 | 0 | 34,716 | 0 | 10,261 | 7,245 | 109 | 12,152 | 184,500 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.17483 | 0.29356 | 0.04981 | 0.11595 | 0.00000 | 0.05101 | 0.00000 | 0.01508 | 0.01064 | 0.00016 | 0.01786 | 0.27109 |
| 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 | 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 | | 7,918,508 | 4,462,386 | 199,792 | 690,985 | 1,031,649 | 0 | 650,672 | 0 | 241,351 | 170,893 | 3,463 | 279,887 | 187,429 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56354 | 0.02523 | 0.08726 | 0.13028 | 0.00000 | 0.08217 | 0.00000 | 0.03048 | 0.02158 | 0.00044 | 0.03535 | 0.02367 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,268,465 | 11,268,465 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,322,331) | (4,322,331) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,946,134 | 6,946,134 | 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 | | 4,854,063 | 181,763 | 0 | 4,672,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (678,153) | (21,069) | 0 | (657,085) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 4,175,909 | 160,694 | 0 | 4,015,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03848 | 0.00000 | 0.96152 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 10,237,246 | 0 | 0 | 0 | 5,645,502 | 0 | 2,483,578 | 0 | 734,062 | 496,923 | 7,793 | 869,389 | 0 |
| 187 | Distribution Reserve | | (2,234,519) | 0 | 0 | 0 | (952,735) | 0 | (615,956) | 0 | (231,091) | (163,648) | (3,354) | (267,734) | 0 |
| 188 | Distribution Net Plant | | 8,002,727 | 0 | 0 | 0 | 4,692,766 | 0 | 1,867,622 | 0 | 502,971 | 333,274 | 4,439 | 601,655 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58640 | 0.00000 | 0.23337 | 0.00000 | 0.06285 | 0.04165 | 0.00055 | 0.07518 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,415,304 | 240,760 | 404,263 | 68,595 | 159,676 | 0 | 70,245 | 0 | 20,762 | 14,659 | 220 | 24,590 | 411,536 |
| 192 | General & Intangible Reserve | | (680,577) | (118,987) | (199,792) | (33,900) | (78,914) | 0 | (34,716) | 0 | (10,261) | (7,245) | (109) | (12,152) | (184,500) |
| 193 | General & Intangible Net Plant | | 734,728 | 121,773 | 204,470 | 34,694 | 80,762 | 0 | 35,529 | 0 | 10,501 | 7,414 | 111 | 12,437 | 227,036 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.16574 | 0.27829 | 0.04722 | 0.10992 | 0.00000 | 0.04836 | 0.00000 | 0.01429 | 0.01009 | 0.00015 | 0.01693 | 0.30901 |
| 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 | | (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 | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 207 | Total Reserve | | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | 0 | (650,672) | 0 | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 208 | Total Net Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | 0 | 1,903,150 | 0 | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.36408 | 0.01030 | 0.20398 | 0.24042 | 0.00000 | 0.09585 | 0.00000 | 0.02586 | 0.01716 | 0.00023 | 0.03093 | 0.01119 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 193,803 | 193,803 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 19,700 | 19,700 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 16,552 | 16,552 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 267,801 | 267,801 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 192,329 | - | - | 192,329 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 158,862 | - | - | - | 158,862 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 30,401 | - | - | - | - | - | 30,401 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,464 | - | - | - | - | - | - | - | 3,464 | - | - | - | - |
| 223 | Distribution Metering | | 2,534 | - | - | - | - | - | - | - | - | 2,534 | - | - | - |
| 224 | Lighting Facilities | | 1,354 | - | - | - | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | 482 | - | - | - | - | - | - | - | - | - | 482 | - | - |
| 226 | Labor | | 16,626 | 3,111 | 5,223 | 886 | 2,063 | - | 908 | - | 268 | 189 | 3 | 318 | 3,656 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | (4,752) | (134) | (2,663) | (3,138) | - | (1,251) | - | (338) | (224) | (3) | (404) | (146) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | 0 | 30,057 | 0 | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.55701 | 0.00571 | 0.21390 | 0.17712 | 0.00000 | 0.03374 | 0.00000 | 0.00381 | 0.00281 | 0.00054 | 0.00142 | 0.00394 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 98,700 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1,147 | 1,147 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 16,707 | - | - | 16,707 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 2,557 | - | - | - | 2,557 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 3,370 | 631 | 1,059 | 180 | 418 | - | 184 | - | 54 | 38 | 1 | 64 | 741 |
| 239 | Plant Held for Future Use Total | | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | 0 | 184 | 0 | 54 | 38 | 1 | 64 | 741 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82035 | 0.00865 | 0.13787 | 0.02429 | 0.00000 | 0.00150 | 0.00000 | 0.00044 | 0.00031 | 0.00000 | 0.00053 | 0.00605 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 65,502 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 5,830 | 5,830 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 6,359 | 6,359 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 110,363 | - | 110,363 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 93,486 | - | 93,486 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 981 | 981 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (374,039) | (63,018) | (111,470) | (21,835) | (46,286) | - | (19,027) | - | (8,381) | (7,656) | (38) | (8,766) | (87,561) |
| 255 | Retail 100%, Class = # Bills | | 151,479 | - | - | - | - | - | - | - | - | - | - | - | 151,479 |
| 256 | Retail 100%, Class = Prod | | (213,772) | (213,772) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 446,141 | 162,430 | 4,595 | 91,003 | 107,263 | - | 42,765 | - | 11,538 | 7,655 | 102 | 13,799 | 4,991 |
| 258 | Retail 100%, Class = T&D | | (96,030) | (1,157) | - | (29,731) | (35,924) | - | (15,804) | - | (4,671) | (3,162) | (50) | (5,532) | - |
| 259 | Retail 100%, Class = Metering | | 7,580 | - | - | - | - | - | - | - | - | 7,580 | - | - | - |
| 260 | Retail 100%, Removed | | (0) | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,875) | (8,875) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 377,880 | 159,067 | 5,500 | 64,504 | 78,985 | - | 34,747 | - | 10,270 | 6,961 | 109 | 12,163 | 5,572 |
| 264 | Gross Trans Plant | | (11,794) | (442) | - | (11,352) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | 0 | 42,681 | 0 | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.20123 | 0.18263 | 0.16502 | 0.18542 | 0.00000 | 0.07607 | 0.00000 | 0.01560 | 0.02028 | 0.00022 | 0.02079 | 0.13274 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 27,773,074 | 11,690,988 | 404,263 | 4,740,895 | 5,805,177 | 0 | 2,553,823 | 0 | 754,824 | 511,581 | 8,014 | 893,979 | 409,532 |
| 271 | Accumulated Depreciation | | (7,918,508) | (4,462,386) | (199,792) | (690,985) | (1,031,649) | 0 | (650,672) | 0 | (241,351) | (170,893) | (3,463) | (279,887) | (187,429) |
| 272 | Net Electric Plant in Service | | 19,854,566 | 7,228,602 | 204,470 | 4,049,909 | 4,773,528 | 0 | 1,903,150 | 0 | 513,472 | 340,688 | 4,551 | 614,092 | 222,103 |
| 273 | Construction Work in Progress | | 890,854 | 496,215 | 5,089 | 190,553 | 157,787 | 0 | 30,057 | 0 | 3,394 | 2,499 | 482 | 1,268 | 3,510 |
| 274 | Plant Held for Future Use | | 122,482 | 100,478 | 1,059 | 16,887 | 2,975 | 0 | 184 | 0 | 54 | 38 | 1 | 64 | 741 |
| 275 | Working Capital | | 561,092 | 112,907 | 102,474 | 92,590 | 104,039 | 0 | 42,681 | 0 | 8,756 | 11,378 | 124 | 11,664 | 74,482 |
| 276 | Total Rate Base | | 21,428,994 | 7,938,201 | 313,092 | 4,349,939 | 5,038,329 | 0 | 1,976,073 | 0 | 525,677 | 354,604 | 5,157 | 627,088 | 300,836 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.37044 | 0.01461 | 0.20299 | 0.23512 | 0.00000 | 0.09221 | 0.00000 | 0.02453 | 0.01655 | 0.00024 | 0.02926 | 0.01404 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 3,417,415 | 1,248,058 | 242,347 | 558,856 | 731,006 | - | 282,796 | - | 53,606 | 87,236 | 517 | - | 212,992 |
| 282 | Production Solar Demand | | 106,946 | 106,946 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 113,089 | | | | | | | | | | | 113,089 | |
| 285 | Retail Revenue | | 3,645,999 | 1,355,004 | 242,347 | 558,856 | 731,006 | - | 291,346 | - | 53,606 | 87,236 | 517 | 113,089 | 212,992 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 3,645,999 | 1,355,004 | 242,347 | 558,856 | 731,006 | 0 | 291,346 | 0 | 53,606 | 87,236 | 517 | 113,089 | 212,992 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.37164 | 0.06647 | 0.15328 | 0.20050 | 0.00000 | 0.07991 | 0.00000 | 0.01470 | 0.02393 | 0.00014 | 0.03102 | 0.05842 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 3,476,494 | 1,299,249 | 240,480 | 508,776 | 665,110 | - | 276,891 | - | 82,326 | 84,274 | 491 | 107,478 | 211,419 |
| 292 | Less Lighting Facilities | | (107,478) | | | | | | | | | | | (107,478) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 3,369,016 | 1,299,249 | 240,480 | 508,776 | 665,110 | - | 276,891 | - | 82,326 | 84,274 | 491 | - | 211,419 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.38565 | 0.07138 | 0.15102 | 0.19742 | 0.00000 | 0.08219 | 0.00000 | 0.02444 | 0.02501 | 0.00015 | 0.00000 | 0.06275 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 10,515 | - | - | 10,515 | - | - | - | - | - | - | - | - | - |
| 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 | 198 | 8 | 109 | 126 | - | 49 | - | 13 | 9 | 0 | 16 | 8 |
| 307 | Total Revenue Credits | | 52,102 | 198 | 8 | 10,624 | 365 | 0 | 7,278 | 0 | 33,322 | 9 | 0 | 16 | 282 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00381 | 0.00015 | 0.20391 | 0.00700 | 0.00000 | 0.13968 | 0.00000 | 0.63956 | 0.00017 | 0.00000 | 0.00030 | 0.00541 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 35,428 | 35,428 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 2,932 | 2,932 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 5,469 | 5,469 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 16,434 | 16,434 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 60,263 | 60,263 | 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 | | 101,968 | - | 101,968 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 9,136 | - | 9,136 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 8,332 | - | 8,332 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 7,926 | - | 7,926 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 127,363 | 0 | 127,363 | 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 | | 187,626 | 60,263 | 127,363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.32119 | 0.67881 | 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 | | 219 | 219 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 114 | 114 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 127 | 127 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 22,495 | - | - | 22,495 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 118 | - | - | 118 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 23,086 | 473 | 0 | 22,613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02049 | 0.00000 | 0.97951 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 49,394 | - | - | - | 49,394 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 19,414 | - | - | - | - | - | 19,414 | - | - | - | - | - | - |
| 344 | Distribution Service | | 10,367 | - | - | - | - | - | - | - | 10,367 | - | - | - | - |
| 345 | Distribution Metering | | 9,998 | - | - | - | - | - | - | - | - | 9,998 | - | - | - |
| 346 | Lighting Facilities | | 10,342 | - | - | - | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 25 | - | - | - | - | - | - | - | - | - | 25 | - | - |
| 349 | Distribution O&M Total | | 99,626 | 0 | 0 | 0 | 49,394 | 0 | 19,501 | 0 | 10,367 | 9,998 | 25 | 10,342 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49580 | 0.00000 | 0.19574 | 0.00000 | 0.10406 | 0.10035 | 0.00025 | 0.10380 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 241 | - | - | - | - | - | - | - | - | 241 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 81,511 | - | - | - | - | - | - | - | - | - | - | - | 81,511 |
| 356 | Customer Accounting O&M | | 81,753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 | 0 | 0 | 81,511 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00295 | 0.00000 | 0.00000 | 0.99705 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,379 | - | - | - | - | - | - | - | - | - | - | - | 3,379 |
| 361 | Customer Serv & Info. O&M | | 3,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,379 |
| 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 | | 15,796 | - | - | - | - | - | - | - | - | - | - | - | 15,796 |
| 366 | Sales O&M | | 15,796 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,796 |
| 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 | | 185,779 | 34,761 | 58,367 | 9,904 | 23,054 | - | 10,142 | - | 2,998 | 2,116 | 32 | 3,550 | 40,855 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23,021 | 9,691 | 335 | 3,930 | 4,812 | - | 2,117 | - | 626 | 424 | 7 | 741 | 339 |
| 373 | Retail 100%, Class = # Bills | | 4,273 | - | - | - | - | - | - | - | - | - | - | - | 4,273 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 213,074 | 44,452 | 58,702 | 13,833 | 27,866 | 0 | 12,259 | 0 | 3,623 | 2,540 | 38 | 4,291 | 45,468 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.20862 | 0.27550 | 0.06492 | 0.13078 | 0.00000 | 0.05753 | 0.00000 | 0.01700 | 0.01192 | 0.00018 | 0.02014 | 0.21339 |
| 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 | | 624,340 | 105,188 | 186,065 | 36,447 | 77,260 | 0 | 31,760 | 0 | 13,990 | 12,779 | 63 | 14,633 | 146,155 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16848 | 0.29802 | 0.05838 | 0.12375 | 0.00000 | 0.05087 | 0.00000 | 0.02241 | 0.02047 | 0.00010 | 0.02344 | 0.23409 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 2,138 | | | | | | (11) | | | | | 75 | 2,073 |
| 390 | Total Adjusted O&M | | 626,478 | 105,188 | 186,065 | 36,447 | 77,260 | - | 31,749 | - | 13,990 | 12,779 | 63 | 14,708 | 148,228 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 333,201 | 333,201 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 56,711 | 56,711 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 30,116 | 30,116 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 113,329 | 113,329 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 533,356 | 533,356 | 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 | | 899 | 899 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1,023 | 1,023 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 117,427 | - | - | 117,427 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 999 | - | - | 999 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 121,995 | 3,569 | 0 | 118,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02925 | 0.00000 | 0.97075 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 655,351 | 536,925 | 0 | 118,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81929 | 0.00000 | 0.18071 | 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 | | 171,057 | - | - | - | 171,057 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 78,063 | - | - | - | - | - | 78,063 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 24,378 | - | - | - | - | - | - | - | 24,378 | - | - | - | - |
| 423 | Distribution Metering | | 32,430 | - | - | - | - | - | - | - | - | 32,430 | - | - | - |
| 424 | Lighting Facilities | | 40,328 | - | - | - | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,709 | - | - | - | - | - | 2,709 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 348,966 | 0 | 0 | 0 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49018 | 0.00000 | 0.23146 | 0.00000 | 0.06986 | 0.09293 | 0.00000 | 0.11557 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 470,961 | 3,569 | 0 | 118,427 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00758 | 0.00000 | 0.25146 | 0.36321 | 0.00000 | 0.17151 | 0.00000 | 0.05176 | 0.06886 | 0.00000 | 0.08563 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,004,317 | 536,925 | 0 | 118,427 | 171,057 | 0 | 80,772 | 0 | 24,378 | 32,430 | 0 | 40,328 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53462 | 0.00000 | 0.11792 | 0.17032 | 0.00000 | 0.08043 | 0.00000 | 0.02427 | 0.03229 | 0.00000 | 0.04016 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 79,823 | 14,936 | 25,079 | 4,255 | 9,906 | - | 4,358 | - | 1,288 | 909 | 14 | 1,525 | 17,554 |
| 438 | Retail 100%, Class = # Bills | | 12,134 | - | - | - | - | - | - | - | - | - | - | - | 12,134 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 91,957 | 14,936 | 25,079 | 4,255 | 9,906 | 0 | 4,358 | 0 | 1,288 | 909 | 14 | 1,525 | 29,688 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.16242 | 0.27272 | 0.04627 | 0.10772 | 0.00000 | 0.04739 | 0.00000 | 0.01401 | 0.00989 | 0.00015 | 0.01659 | 0.32284 |
| 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 | | 6,388 | - | - | - | - | - | - | - | - | - | - | - | 6,388 |
| 451 | Retail 100%, Class = Net Plant | | 19,826 | 7,218 | 204 | 4,044 | 4,767 | - | 1,900 | - | 513 | 340 | 5 | 613 | 222 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 9,424 | - | - | - | - | - | - | - | - | 9,424 | - | - | - |
| 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 | | 40,021 | 11,601 | 204 | 4,044 | 4,767 | 0 | 1,900 | 0 | 513 | 9,764 | 5 | 613 | 6,609 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,136,295 | 563,462 | 25,283 | 126,726 | 185,729 | 0 | 87,030 | 0 | 26,179 | 43,103 | 18 | 42,467 | 36,297 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.49588 | 0.02225 | 0.11153 | 0.16345 | 0.00000 | 0.07659 | 0.00000 | 0.02304 | 0.03793 | 0.00002 | 0.03737 | 0.03194 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 16,430 | 3,074 | 5,162 | 876 | 2,039 | - | 897 | - | 265 | 187 | 3 | 314 | 3,613 |
| 466 | Net Total Plant | | 193,212 | 70,344 | 1,990 | 39,411 | 46,453 | - | 18,520 | - | 4,997 | 3,315 | 44 | 5,976 | 2,161 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 209,642 | 73,418 | 7,152 | 40,287 | 48,492 | 0 | 19,417 | 0 | 5,262 | 3,503 | 47 | 6,290 | 5,775 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.35021 | 0.03411 | 0.19217 | 0.23131 | 0.00000 | 0.09262 | 0.00000 | 0.02510 | 0.01671 | 0.00022 | 0.03000 | 0.02754 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 3,698,101 | 1,355,202 | 242,355 | 569,480 | 731,371 | 0 | 298,624 | 0 | 86,929 | 87,245 | 517 | 113,104 | 213,274 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,971,278 | 741,654 | 218,488 | 203,228 | 311,208 | 0 | 138,088 | 0 | 45,402 | 59,366 | 128 | 63,430 | 190,287 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,726,823 | 613,548 | 23,867 | 366,253 | 420,163 | 0 | 160,536 | 0 | 41,527 | 27,879 | 389 | 49,675 | 22,986 |
| 478 | Interest Expense | Line 8 x WACC | 396,620 | 146,925 | 5,795 | 80,511 | 93,252 | - | 36,574 | - | 9,730 | 6,563 | 95 | 11,606 | 5,568 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,330,203 | 466,624 | 18,072 | 285,742 | 326,910 | - | 123,962 | - | 31,797 | 21,316 | 294 | 38,068 | 17,418 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,330,203 | 466,624 | 18,072 | 285,742 | 326,910 | 0 | 123,962 | 0 | 31,797 | 21,316 | 294 | 38,068 | 17,418 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 484 | State Temporary Differences | JSS Sch. 12 | (651,144) | (274,097) | (9,478) | (111,151) | (136,103) | - | (59,875) | - | (17,697) | (11,994) | (188) | (20,959) | (9,602) |
| 485 | State Taxable Income | Ln 482:484 | 699,808 | 201,261 | 8,896 | 178,133 | 195,144 | 0 | 65,995 | 0 | 14,664 | 9,704 | 112 | 17,776 | 8,123 |
| 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 | 38,489 | 11,069 | 489 | 9,797 | 10,733 | - | 3,630 | - | 807 | 534 | 6 | 978 | 447 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 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 | 74,302 | 26,145 | 1,011 | 15,911 | 18,219 | - | 6,923 | - | 1,780 | 1,193 | 16 | 2,130 | 975 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,330,203 | 466,624 | 18,072 | 285,742 | 326,910 | - | 123,962 | - | 31,797 | 21,316 | 294 | 38,068 | 17,418 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (643,886) | (271,042) | (9,372) | (109,912) | (134,586) | - | (59,207) | - | (17,500) | (11,860) | (186) | (20,726) | (9,495) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (38,489) | (11,069) | (489) | (9,797) | (10,733) | - | (3,630) | - | (807) | (534) | (6) | (978) | (447) |
| 497 | Fed. Taxable Income | Ln 493:496 | 668,577 | 193,247 | 8,512 | 169,574 | 185,928 | - | 63,033 | - | 14,055 | 9,304 | 108 | 17,032 | 7,783 |
| 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 | 140,401 | 40,582 | 1,788 | 35,611 | 39,045 | - | 13,237 | - | 2,952 | 1,954 | 23 | 3,577 | 1,634 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 140,401 | 40,582 | 1,788 | 35,611 | 39,045 | - | 13,237 | - | 2,952 | 1,954 | 23 | 3,577 | 1,634 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (7,521) | (3,166) | (109) | (1,284) | (1,572) | - | (692) | - | (204) | (139) | (2) | (242) | (111) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 147,305 | 29,808 | 864 | 44,794 | 48,042 | - | 14,810 | - | 2,823 | 1,778 | 10 | 3,496 | 880 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 178,891 | 51,651 | 2,277 | 45,408 | 49,778 | - | 16,867 | - | 3,758 | 2,488 | 29 | 4,554 | 2,081 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 163,508 | 68,828 | 2,380 | 27,911 | 34,177 | - | 15,035 | - | 4,444 | 3,012 | 47 | 5,263 | 2,411 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 514 | Total Amortization of ITC | Line 504 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 515 | Total Amortization of PTC | Line 505 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 221,607 | 55,953 | 1,875 | 60,704 | 66,260 | - | 21,733 | - | 4,602 | 2,971 | 27 | 5,627 | 1,855 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 25.82% | 25.76% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 524 | Interest Expense | Line 8 x WACC | (396,620) | (146,925) | (5,795) | (80,511) | (93,252) | - | (36,574) | - | (9,730) | (6,563) | (95) | (11,606) | (5,568) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (643,886) | (271,042) | (9,372) | (109,912) | (134,586) | - | (59,207) | - | (17,500) | (11,860) | (186) | (20,726) | (9,495) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 533 | Base for FIT Computation | Ln 523:532 | 499,883 | 140,755 | 6,313 | 129,134 | 140,970 | - | 47,194 | - | 10,335 | 6,829 | 77 | 12,545 | 5,731 |
| 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 | 132,880 | 37,416 | 1,678 | 34,327 | 37,473 | - | 12,545 | - | 2,747 | 1,815 | 20 | 3,335 | 1,524 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (400) | (168) | (6) | (68) | (84) | - | (37) | - | (11) | (7) | (0) | (13) | (6) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,964) | (827) | (29) | (335) | (411) | - | (181) | - | (53) | (36) | (1) | (63) | (29) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (95,934) | (54,063) | (2,421) | (8,371) | (12,499) | - | (7,883) | - | (2,924) | (2,070) | (42) | (3,391) | (2,271) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (22,493) | (9,469) | (327) | (3,840) | (4,702) | - | (2,068) | - | (611) | (414) | (6) | (724) | (332) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 12,089 | (27,110) | (1,104) | 21,712 | 19,779 | - | 2,377 | - | (852) | (713) | (29) | (856) | (1,114) |
| 541 | Total FIT - Deferred | Line 532 | 135,216 | 56,919 | 1,968 | 23,082 | 28,263 | - | 12,434 | - | 3,675 | 2,491 | 39 | 4,352 | 1,994 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 147,305 | 29,808 | 864 | 44,794 | 48,042 | - | 14,810 | - | 2,823 | 1,778 | 10 | 3,496 | 880 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,505,216 | 557,595 | 21,992 | 305,548 | 353,902 | - | 138,803 | - | 36,925 | 24,908 | 362 | 44,048 | 21,131 |
| 546 | Interest Expense | Line 27 x WACC | (396,620) | (146,925) | (5,795) | (80,511) | (93,252) | - | (36,574) | - | (9,730) | (6,563) | (95) | (11,606) | (5,568) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,734 | 302 | 3,542 | 4,337 | - | 1,908 | - | 564 | 382 | 6 | 668 | 306 |
| 548 | Temporary State Differences | JSS Sch. 12 | (651,144) | (274,097) | (9,478) | (111,151) | (136,103) | - | (59,875) | - | (17,697) | (11,994) | (188) | (20,959) | (9,602) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 550 | Net FIT Allowable | Line 542 | 147,305 | 29,808 | 864 | 44,794 | 48,042 | - | 14,810 | - | 2,823 | 1,778 | 10 | 3,496 | 880 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 661,319 | 190,192 | 8,407 | 168,335 | 184,411 | - | 62,366 | - | 13,858 | 9,170 | 106 | 16,799 | 7,676 |
| 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 | 38,489 | 11,069 | 489 | 9,797 | 10,733 | - | 3,630 | - | 807 | 534 | 6 | 978 | 447 |
| 555 | Total SIT - Deferred | Line 549 | 35,813 | 15,075 | 521 | 6,113 | 7,486 | - | 3,293 | - | 973 | 660 | 10 | 1,153 | 528 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 74,302 | 26,145 | 1,011 | 15,911 | 18,219 | - | 6,923 | - | 1,780 | 1,193 | 16 | 2,130 | 975 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 221,607 | 55,953 | 1,875 | 60,704 | 66,260 | - | 21,733 | - | 4,602 | 2,971 | 27 | 5,627 | 1,855 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.25249 | 0.00846 | 0.27393 | 0.29900 | 0.00000 | 0.09807 | 0.00000 | 0.02077 | 0.01341 | 0.00012 | 0.02539 | 0.00837 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24,609 | 24,609 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4,292 | 4,292 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3,456 | 3,456 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 108 | 108 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 41,131 | - | 41,131 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 5,070 | - | 5,070 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 2,181 | - | 2,181 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 6,633 | - | 6,633 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 87,480 | 32,465 | 55,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 9,634 | 299 | - | 9,335 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 39,404 | - | - | - | 21,730 | - | 9,559 | - | 2,825 | 1,913 | 30 | 3,346 | - |
| 576 | Subtotal Prod, Trans and Dist | | 136,519 | 32,765 | 55,015 | 9,335 | 21,730 | 0 | 9,559 | 0 | 2,825 | 1,913 | 30 | 3,346 | 0 |
| 577 | Customer Accounts | | 27,858 | - | - | - | - | - | - | - | - | 82 | - | - | 27,776 |
| 578 | Customer Service & Info. | | 5,067 | - | - | - | - | - | - | - | - | - | - | - | 5,067 |
| 579 | Sales | | 5,666 | - | - | - | - | - | - | - | - | - | - | - | 5,666 |
| 580 | Subtotal before Admin & Gen | | 175,109 | 32,765 | 55,015 | 9,335 | 21,730 | - | 9,559 | - | 2,825 | 1,995 | 30 | 3,346 | 38,509 |
| 581 | Admin & General | | 78,469 | 14,682 | 24,653 | 4,183 | 9,737 | - | 4,284 | - | 1,266 | 894 | 13 | 1,500 | 17,256 |
| 582 | Total | | 253,578 | 47,447 | 79,668 | 13,518 | 31,467 | - | 13,843 | - | 4,092 | 2,889 | 43 | 4,846 | 55,765 |
| 583 | Total Labor Allocator | | 1.00000 | 0.18711 | 0.31418 | 0.05331 | 0.12409 | 0.00000 | 0.05459 | 0.00000 | 0.01614 | 0.01139 | 0.00017 | 0.01911 | 0.21991 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 17,493,304 | 7,220,003 | 212,627 | 2,964,079 | 3,706,383 | - | 1,960,253 | - | 659,570 | 412,646 | - | - | 357,742 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | - | (500,165) | - | (210,895) | (137,844) | - | - | (163,726) |
| 4 | Net Plant in Service | | 12,529,072 | 4,464,167 | 107,544 | 2,532,065 | 3,047,715 | - | 1,460,088 | - | 448,676 | 274,802 | - | - | 194,016 |
| 5 | Construction Work in Progress | Line 229 | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | - | 23,330 | - | 2,966 | 2,016 | - | - | 3,066 |
| 6 | Plant Held for Future Use | Line 239 | 75,934 | 62,052 | 557 | 10,558 | 1,900 | - | 141 | - | 48 | 31 | - | - | 647 |
| 7 | Working Capital | Line 265 | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | - | 32,686 | - | 7,651 | 9,177 | - | - | 65,063 |
| 8 | Total Rate Base | | 13,527,900 | 4,902,395 | 164,674 | 2,719,647 | 3,216,780 | - | 1,516,245 | - | 459,340 | 286,027 | - | - | 262,792 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 2,305,311 | 836,810 | 127,465 | 349,405 | 466,719 | - | 222,193 | - | 46,842 | 70,366 | - | - | 185,511 |
| 12 | Revenue Credits | Line 307 | 42,020 | 123 | 4 | 6,642 | 233 | - | 5,648 | - | 29,117 | 7 | - | - | 246 |
| 13 | Total Revenue | | 2,347,331 | 836,932 | 127,469 | 356,048 | 466,952 | - | 227,840 | - | 75,959 | 70,373 | - | - | 185,758 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 410,886 | 64,961 | 97,863 | 22,787 | 49,328 | - | 24,476 | - | 12,225 | 10,308 | - | - | 128,938 |
| 17 | Depreciation | Line 460 | 713,823 | 347,977 | 13,298 | 79,231 | 118,581 | - | 65,386 | - | 22,876 | 34,768 | - | - | 31,707 |
| 18 | Tax Other Than Income Tax | Line 470 | 132,615 | 45,341 | 3,762 | 25,188 | 30,960 | - | 14,897 | - | 4,598 | 2,825 | - | - | 5,044 |
| 19 | Gain/Loss on Disposition | | (717) | (256) | (6) | (145) | (174) | - | (84) | - | (26) | (16) | - | - | (11) |
| 20 | Operating Expense before Tax | | 1,256,606 | 458,023 | 114,916 | 127,061 | 198,694 | - | 104,676 | - | 39,672 | 47,885 | - | - | 165,678 |
| 21 | Income Tax Expense | Line 517 | 140,498 | 34,555 | 986 | 37,953 | 42,305 | - | 16,660 | - | 4,022 | 2,397 | - | - | 1,620 |
| 22 | Total Operating Expense | | 1,397,104 | 492,578 | 115,902 | 165,014 | 240,999 | - | 121,336 | - | 43,694 | 50,282 | - | - | 167,298 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 2,305,311 | 836,810 | 127,465 | 349,405 | 466,719 | - | 222,193 | - | 46,842 | 70,366 | - | - | 185,511 |
| 32 | | | | | | | | | | | | | | | |
| 33 | | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 2,305,311 | 836,810 | 127,465 | 349,405 | 466,719 | | 222,193 | - | 46,842 | 70,366 | | | 185,511 |
| 37 | | Ln 29 | - | - | - | - | - | | - | - | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | #DIV/0! | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 4,336,370 | 4,336,370 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 373,166 | 373,166 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 395,947 | 395,947 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 1,853,582 | 1,853,582 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 6,959,066 | 6,959,066 | 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 | | 51,978 | 51,978 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 3,058 | 3,058 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 27,109 | 27,109 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 30,106 | 30,106 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 2,892,796 | - | - | 2,892,796 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 28,397 | - | - | 28,397 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 3,033,444 | 112,251 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03700 | 0.00000 | 0.96300 | 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 | | 9,992,510 | 7,071,317 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.70766 | 0.00000 | 0.29234 | 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 | | 3,604,437 | - | - | - | 3,604,437 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 1,906,335 | - | - | - | - | - | 1,906,335 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 641,428 | - | - | - | - | - | - | - | 641,428 | - | - | - | - |
| 71 | Distribution Metering | | 400,822 | - | - | - | - | - | - | - | - | 400,822 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 6,553,022 | 0 | 0 | 0 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55004 | 0.00000 | 0.29091 | 0.00000 | 0.09788 | 0.06117 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 9,586,466 | 112,251 | 0 | 2,921,193 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01171 | 0.00000 | 0.30472 | 0.37599 | 0.00000 | 0.19886 | 0.00000 | 0.06691 | 0.04181 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 16,545,532 | 7,071,317 | 0 | 2,921,193 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42739 | 0.00000 | 0.17655 | 0.21785 | 0.00000 | 0.11522 | 0.00000 | 0.03877 | 0.02423 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 837,215 | 148,686 | 212,627 | 42,886 | 101,947 | - | 53,918 | - | 18,142 | 11,824 | - | - | 247,185 |
| 86 | Retail 100%, Class = # Bills | | 112,309 | - | - | - | - | - | - | - | - | - | - | - | 112,309 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 949,524 | 148,686 | 212,627 | 42,886 | 101,947 | 0 | 53,918 | 0 | 18,142 | 11,824 | 0 | 0 | 359,494 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15659 | 0.22393 | 0.04517 | 0.10737 | 0.00000 | 0.05678 | 0.00000 | 0.01911 | 0.01245 | 0.00000 | 0.00000 | 0.37860 |
| 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 | | (1,751) | - | - | - | - | - | - | - | - | - | - | - | (1,751) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (1,751) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,751) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 17,493,304 | 7,220,003 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41273 | 0.01215 | 0.16944 | 0.21187 | 0.00000 | 0.11206 | 0.00000 | 0.03770 | 0.02359 | 0.00000 | 0.00000 | 0.02045 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 1,904,290 | 1,904,290 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 260,048 | 260,048 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 286,472 | 286,472 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 218,532 | 218,532 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 2,669,342 | 2,669,342 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 8,903 | 8,903 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 1,283 | 1,283 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 1,610 | 1,610 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,215 | 1,215 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 407,412 | - | - | 407,412 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 3,408 | - | - | 3,408 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 423,831 | 13,011 | 0 | 410,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03070 | 0.00000 | 0.96930 | 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 | | 3,093,173 | 2,682,353 | 0 | 410,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86719 | 0.00000 | 0.13281 | 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 | | 608,285 | - | - | - | 608,285 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 473,518 | - | - | - | - | - | 473,518 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 201,929 | - | - | - | - | - | - | - | 201,929 | - | - | - | - |
| 139 | Distribution Metering | | 132,000 | - | - | - | - | - | - | - | - | 132,000 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 1,415,732 | 0 | 0 | 0 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42966 | 0.00000 | 0.33447 | 0.00000 | 0.14263 | 0.09324 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 1,839,563 | 13,011 | 0 | 410,819 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00707 | 0.00000 | 0.22332 | 0.33067 | 0.00000 | 0.25741 | 0.00000 | 0.10977 | 0.07176 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 4,508,904 | 2,682,353 | 0 | 410,819 | 608,285 | 0 | 473,518 | 0 | 201,929 | 132,000 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.59490 | 0.00000 | 0.09111 | 0.13491 | 0.00000 | 0.10502 | 0.00000 | 0.04478 | 0.02928 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 413,763 | 73,483 | 105,083 | 21,195 | 50,384 | - | 26,647 | - | 8,966 | 5,843 | - | - | 122,162 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 39,006 | - | - | - | - | - | - | - | - | - | - | - | 39,006 |
| 156 | General & Intangible Plant Total | | 452,770 | 73,483 | 105,083 | 21,195 | 50,384 | 0 | 26,647 | 0 | 8,966 | 5,843 | 0 | 0 | 161,168 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16230 | 0.23209 | 0.04681 | 0.11128 | 0.00000 | 0.05885 | 0.00000 | 0.01980 | 0.01291 | 0.00000 | 0.00000 | 0.35596 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,558 | - | - | - | - | - | - | - | - | - | - | - | 2,558 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,558 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 4,964,232 | 2,755,836 | 105,083 | 432,014 | 658,669 | 0 | 500,165 | 0 | 210,895 | 137,844 | 0 | 0 | 163,726 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.55514 | 0.02117 | 0.08703 | 0.13268 | 0.00000 | 0.10075 | 0.00000 | 0.04248 | 0.02777 | 0.00000 | 0.00000 | 0.03298 |
| 173 | | | | | | | | | | | | | | | |
| 174 | [redacted] | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 6,959,066 | 6,959,066 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (2,669,342) | (2,669,342) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 4,289,724 | 4,289,724 | 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 | | 3,033,444 | 112,251 | 0 | 2,921,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (423,831) | (13,011) | 0 | (410,819) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 2,609,613 | 99,240 | 0 | 2,510,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03803 | 0.00000 | 0.96197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 6,553,022 | 0 | 0 | 0 | 3,604,437 | 0 | 1,906,335 | 0 | 641,428 | 400,822 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (1,415,732) | 0 | 0 | 0 | (608,285) | 0 | (473,518) | 0 | (201,929) | (132,000) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 5,137,290 | 0 | 0 | 0 | 2,996,152 | 0 | 1,432,817 | 0 | 439,500 | 268,822 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58322 | 0.00000 | 0.27891 | 0.00000 | 0.08555 | 0.05233 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 949,524 | 148,686 | 212,627 | 42,886 | 101,947 | 0 | 53,918 | 0 | 18,142 | 11,824 | 0 | 0 | 359,494 |
| 192 | General & Intangible Reserve | | (452,770) | (73,483) | (105,083) | (21,195) | (50,384) | 0 | (26,647) | 0 | (8,966) | (5,843) | 0 | 0 | (161,168) |
| 193 | General & Intangible Net Plant | | 496,754 | 75,203 | 107,544 | 21,691 | 51,563 | 0 | 27,271 | 0 | 9,176 | 5,980 | 0 | 0 | 198,325 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15139 | 0.21649 | 0.04367 | 0.10380 | 0.00000 | 0.05490 | 0.00000 | 0.01847 | 0.01204 | 0.00000 | 0.00000 | 0.39924 |
| 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 | | (1,751) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,751) |
| 202 | Other Reserve | | (2,558) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (2,558) |
| 203 | Other Net Plant | | (4,309) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (4,309) |
| 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 | | 17,493,304 | 7,220,003 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 207 | Total Reserve | | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | 0 | (500,165) | 0 | (210,895) | (137,844) | 0 | 0 | (163,726) |
| 208 | Total Net Plant in Service | | 12,529,072 | 4,464,167 | 107,544 | 2,532,065 | 3,047,715 | 0 | 1,460,088 | 0 | 448,676 | 274,802 | 0 | 0 | 194,016 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35630 | 0.00858 | 0.20210 | 0.24325 | 0.00000 | 0.11654 | 0.00000 | 0.03581 | 0.02193 | 0.00000 | 0.00000 | 0.01549 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 119,687 | 119,687 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 12,166 | 12,166 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 10,222 | 10,222 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 165,386 | 165,386 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 120,247 | - | - | 120,247 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 101,427 | - | - | - | 101,427 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 23,593 | - | - | - | - | - | 23,593 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,027 | - | - | - | - | - | - | - | 3,027 | - | - | - | - |
| 223 | Distribution Metering | | 2,044 | - | - | - | - | - | - | - | - | 2,044 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 10,818 | 1,921 | 2,747 | 554 | 1,317 | - | 697 | - | 234 | 153 | - | - | 3,194 |
| 227 | Retail 100%, Class = Net Plant | | (8,237) | (2,935) | (71) | (1,665) | (2,004) | - | (960) | - | (295) | (181) | - | - | (128) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | 0 | 23,330 | 0 | 2,966 | 2,016 | 0 | 0 | 3,066 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54686 | 0.00478 | 0.21260 | 0.17977 | 0.00000 | 0.04163 | 0.00000 | 0.00529 | 0.00360 | 0.00000 | 0.00000 | 0.00547 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 60,954 | 60,954 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 708 | 708 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 10,446 | - | - | 10,446 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 1,633 | - | - | - | 1,633 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2,193 | 389 | 557 | 112 | 267 | - | 141 | - | 48 | 31 | - | - | 647 |
| 239 | Plant Held for Future Use Total | | 75,934 | 62,052 | 557 | 10,558 | 1,900 | 0 | 141 | 0 | 48 | 31 | 0 | 0 | 647 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81719 | 0.00733 | 0.13904 | 0.02502 | 0.00000 | 0.00186 | 0.00000 | 0.00063 | 0.00041 | 0.00000 | 0.00000 | 0.00853 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 40,452 | 40,452 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 3,600 | 3,600 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 3,927 | 3,927 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 58,047 | - | 58,047 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 49,170 | - | 49,170 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 606 | 606 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (245,401) | (38,918) | (58,629) | (13,652) | (29,552) | - | (14,664) | - | (7,324) | (6,175) | - | - | (76,488) |
| 255 | Retail 100%, Class = # Bills | | 132,323 | - | - | - | - | - | - | - | - | - | - | - | 132,323 |
| 256 | Retail 100%, Class = Prod | | (132,019) | (132,019) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 281,534 | 100,312 | 2,417 | 56,897 | 68,484 | - | 32,809 | - | 10,082 | 6,175 | - | - | 4,360 |
| 258 | Retail 100%, Class = T&D | | (61,001) | (714) | - | (18,588) | (22,936) | - | (12,130) | - | (4,082) | (2,551) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 6,114 | - | - | - | - | - | - | - | - | 6,114 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (5,481) | (5,481) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 238,013 | 98,235 | 2,893 | 40,329 | 50,429 | - | 26,671 | - | 8,974 | 5,614 | - | - | 4,867 |
| 264 | Gross Trans Plant | | (7,370) | (273) | - | (7,098) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | 0 | 32,686 | 0 | 7,651 | 9,177 | 0 | 0 | 65,063 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19234 | 0.14868 | 0.15969 | 0.18323 | 0.00000 | 0.09016 | 0.00000 | 0.02110 | 0.02532 | 0.00000 | 0.00000 | 0.17948 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 17,493,304 | 7,220,003 | 212,627 | 2,964,079 | 3,706,383 | 0 | 1,960,253 | 0 | 659,570 | 412,646 | 0 | 0 | 357,742 |
| 271 | Accumulated Depreciation | | (4,964,232) | (2,755,836) | (105,083) | (432,014) | (658,669) | 0 | (500,165) | 0 | (210,895) | (137,844) | 0 | 0 | (163,726) |
| 272 | Net Electric Plant in Service | | 12,529,072 | 4,464,167 | 107,544 | 2,532,065 | 3,047,715 | 0 | 1,460,088 | 0 | 448,676 | 274,802 | 0 | 0 | 194,016 |
| 273 | Construction Work in Progress | | 560,379 | 306,447 | 2,677 | 119,136 | 100,741 | 0 | 23,330 | 0 | 2,966 | 2,016 | 0 | 0 | 3,066 |
| 274 | Plant Held for Future Use | | 75,934 | 62,052 | 557 | 10,558 | 1,900 | 0 | 141 | 0 | 48 | 31 | 0 | 0 | 647 |
| 275 | Working Capital | | 362,515 | 69,728 | 53,897 | 57,888 | 66,425 | 0 | 32,686 | 0 | 7,651 | 9,177 | 0 | 0 | 65,063 |
| 276 | Total Rate Base | | 13,527,900 | 4,902,395 | 164,674 | 2,719,647 | 3,216,780 | 0 | 1,516,245 | 0 | 459,340 | 286,027 | 0 | 0 | 262,792 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36239 | 0.01217 | 0.20104 | 0.23779 | 0.00000 | 0.11208 | 0.00000 | 0.03396 | 0.02114 | 0.00000 | 0.00000 | 0.01943 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 2,239,264 | 770,763 | 127,465 | 349,405 | 466,719 | - | 222,193 | - | 46,842 | 70,366 | - | - | 185,511 |
| 282 | Production Solar Demand | | 66,046 | 66,046 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 285 | Retail Revenue | | 2,305,311 | 836,810 | 127,465 | 349,405 | 466,719 | - | 222,193 | - | 46,842 | 70,366 | - | - | 185,511 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 2,305,311 | 836,810 | 127,465 | 349,405 | 466,719 | 0 | 222,193 | 0 | 46,842 | 70,366 | 0 | 0 | 185,511 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.36299 | 0.05529 | 0.15157 | 0.20245 | 0.00000 | 0.09638 | 0.00000 | 0.02032 | 0.03052 | 0.00000 | 0.00000 | 0.08047 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 2,206,833 | 802,377 | 126,483 | 318,094 | 424,647 | - | 211,180 | - | 71,937 | 67,976 | - | - | 184,137 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 2,206,833 | 802,377 | 126,483 | 318,094 | 424,647 | - | 211,180 | - | 71,937 | 67,976 | - | - | 184,137 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36359 | 0.05731 | 0.14414 | 0.19242 | 0.00000 | 0.09569 | 0.00000 | 0.03260 | 0.03080 | 0.00000 | 0.00000 | 0.08344 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 6,574 | - | - | 6,574 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 152 | - | - | - | 152 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 5,610 | - | - | - | - | - | 5,610 | - | - | - | - | - | - |
| 301 | Distribution Service | | 29,106 | - | - | - | - | - | - | - | 29,106 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 239 | - | - | - | - | - | - | - | - | - | - | - | 239 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 338 | 123 | 4 | 68 | 80 | - | 38 | - | 11 | 7 | - | - | 7 |
| 307 | Total Revenue Credits | | 42,020 | 123 | 4 | 6,642 | 233 | 0 | 5,648 | 0 | 29,117 | 7 | 0 | 0 | 246 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00292 | 0.00010 | 0.15808 | 0.00554 | 0.00000 | 0.13440 | 0.00000 | 0.69294 | 0.00017 | 0.00000 | 0.00000 | 0.00586 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 21,879 | 21,879 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 1,811 | 1,811 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 3,378 | 3,378 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 10,149 | 10,149 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 37,217 | 37,217 | 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 | | 53,631 | - | 53,631 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 4,805 | - | 4,805 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 4,382 | - | 4,382 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 4,169 | - | 4,169 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 66,988 | 0 | 66,988 | 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 | | 104,205 | 37,217 | 66,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.35715 | 0.64285 | 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 | | 135 | 135 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 71 | 71 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 78 | 78 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 14,064 | - | - | 14,064 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 74 | - | - | 74 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 14,430 | 292 | 0 | 14,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02025 | 0.00000 | 0.97975 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 31,536 | - | - | - | 31,536 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 15,067 | - | - | - | - | - | 15,067 | - | - | - | - | - | - |
| 344 | Distribution Service | | 9,058 | - | - | - | - | - | - | - | 9,058 | - | - | - | - |
| 345 | Distribution Metering | | 8,064 | - | - | - | - | - | - | - | - | 8,064 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 63,726 | 0 | 0 | 0 | 31,536 | 0 | 15,067 | 0 | 9,058 | 8,064 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49488 | 0.00000 | 0.23643 | 0.00000 | 0.14215 | 0.12655 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 195 | - | - | - | - | - | - | - | - | 195 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 71,204 | - | - | - | - | - | - | - | - | - | - | - | 71,204 |
| 356 | Customer Accounting O&M | | 71,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 | 0 | 0 | 71,204 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00272 | 0.00000 | 0.00000 | 0.99728 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 2,952 | - | - | - | - | - | - | - | - | - | - | - | 2,952 |
| 361 | Customer Serv & Info. O&M | | 2,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,952 |
| 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 | | 13,799 | - | - | - | - | - | - | - | - | - | - | - | 13,799 |
| 366 | Sales O&M | | 13,799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,799 |
| 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 | | 120,877 | 21,467 | 30,699 | 6,192 | 14,719 | - | 7,785 | - | 2,619 | 1,707 | - | - | 35,689 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 14,500 | 5,985 | 176 | 2,457 | 3,072 | - | 1,625 | - | 547 | 342 | - | - | 297 |
| 373 | Retail 100%, Class = # Bills | | 3,733 | - | - | - | - | - | - | - | - | - | - | - | 3,733 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 139,110 | 27,452 | 30,875 | 8,649 | 17,791 | 0 | 9,410 | 0 | 3,166 | 2,049 | 0 | 0 | 39,718 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19734 | 0.22195 | 0.06217 | 0.12789 | 0.00000 | 0.06764 | 0.00000 | 0.02276 | 0.01473 | 0.00000 | 0.00000 | 0.28551 |
| 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 | | 409,620 | 64,961 | 97,863 | 22,787 | 49,328 | 0 | 24,476 | 0 | 12,225 | 10,308 | 0 | 0 | 127,672 |
| 387 | Total O&M Allocators | | 1.00000 | 0.15859 | 0.23891 | 0.05563 | 0.12042 | 0.00000 | 0.05975 | 0.00000 | 0.02984 | 0.02516 | 0.00000 | 0.00000 | 0.31168 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 1,266 | | | | | | | | | | | | 1,266 |
| 390 | Total Adjusted O&M | | 410,886 | 64,961 | 97,863 | 22,787 | 49,328 | - | 24,476 | - | 12,225 | 10,308 | - | - | 128,938 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 205,775 | 205,775 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 35,023 | 35,023 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 18,598 | 18,598 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 69,989 | 69,989 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 329,385 | 329,385 | 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 | | 961 | 961 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 555 | 555 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 632 | 632 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 73,417 | - | - | 73,417 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 625 | - | - | 625 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 76,246 | 2,204 | 0 | 74,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02891 | 0.00000 | 0.97109 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 405,631 | 331,589 | 0 | 74,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81746 | 0.00000 | 0.18254 | 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 | | 109,213 | - | - | - | 109,213 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 60,583 | - | - | - | - | - | 60,583 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 21,302 | - | - | - | - | - | - | - | 21,302 | - | - | - | - |
| 423 | Distribution Metering | | 26,158 | - | - | - | - | - | - | - | - | 26,158 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 217,256 | 0 | 0 | 0 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50269 | 0.00000 | 0.27885 | 0.00000 | 0.09805 | 0.12040 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 293,502 | 2,204 | 0 | 74,042 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00751 | 0.00000 | 0.25227 | 0.37210 | 0.00000 | 0.20641 | 0.00000 | 0.07258 | 0.08912 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 622,887 | 331,589 | 0 | 74,042 | 109,213 | 0 | 60,583 | 0 | 21,302 | 26,158 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53234 | 0.00000 | 0.11887 | 0.17533 | 0.00000 | 0.09726 | 0.00000 | 0.03420 | 0.04200 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 51,937 | 9,224 | 13,190 | 2,660 | 6,324 | - | 3,345 | - | 1,125 | 733 | - | - | 15,334 |
| 438 | Retail 100%, Class = # Bills | | 10,599 | - | - | - | - | - | - | - | - | - | - | - | 10,599 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 62,536 | 9,224 | 13,190 | 2,660 | 6,324 | 0 | 3,345 | 0 | 1,125 | 733 | 0 | 0 | 25,933 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14750 | 0.21092 | 0.04254 | 0.10113 | 0.00000 | 0.05349 | 0.00000 | 0.01800 | 0.01173 | 0.00000 | 0.00000 | 0.41469 |
| 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 | | 5,580 | - | - | - | - | - | - | - | - | - | - | - | 5,580 |
| 451 | Retail 100%, Class = Net Plant | | 12,511 | 4,458 | 107 | 2,528 | 3,043 | - | 1,458 | - | 448 | 274 | - | - | 194 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 7,602 | - | - | - | - | - | - | - | - | 7,602 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 2,707 | 2,707 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 28,399 | 7,165 | 107 | 2,528 | 3,043 | 0 | 1,458 | 0 | 448 | 7,876 | 0 | 0 | 5,774 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 713,823 | 347,977 | 13,298 | 79,231 | 118,581 | 0 | 65,386 | 0 | 22,876 | 34,768 | 0 | 0 | 31,707 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48748 | 0.01863 | 0.11100 | 0.16612 | 0.00000 | 0.09160 | 0.00000 | 0.03205 | 0.04871 | 0.00000 | 0.00000 | 0.04442 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10,690 | 1,899 | 2,715 | 548 | 1,302 | - | 688 | - | 232 | 151 | - | - | 3,156 |
| 466 | Net Total Plant | | 121,925 | 43,442 | 1,047 | 24,640 | 29,658 | - | 14,209 | - | 4,366 | 2,674 | - | - | 1,888 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 132,615 | 45,341 | 3,762 | 25,188 | 30,960 | 0 | 14,897 | 0 | 4,598 | 2,825 | 0 | 0 | 5,044 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34190 | 0.02836 | 0.18993 | 0.23346 | 0.00000 | 0.11233 | 0.00000 | 0.03467 | 0.02130 | 0.00000 | 0.00000 | 0.03804 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 2,347,331 | 836,932 | 127,469 | 356,048 | 466,952 | 0 | 227,840 | 0 | 75,959 | 70,373 | 0 | 0 | 185,758 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,256,606 | 458,023 | 114,916 | 127,061 | 198,694 | 0 | 104,676 | 0 | 39,672 | 47,885 | 0 | 0 | 165,678 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,090,725 | 378,909 | 12,553 | 228,987 | 268,258 | 0 | 123,165 | 0 | 36,287 | 22,488 | 0 | 0 | 20,079 |
| 478 | Interest Expense | Line 8 x WACC | 250,382 | 90,736 | 3,048 | 50,337 | 59,538 | - | 28,064 | - | 8,502 | 5,294 | - | - | 4,864 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 840,343 | 288,173 | 9,505 | 178,650 | 208,720 | - | 95,101 | - | 27,785 | 17,194 | - | - | 15,215 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 840,343 | 288,173 | 9,505 | 178,650 | 208,720 | 0 | 95,101 | 0 | 27,785 | 17,194 | 0 | 0 | 15,215 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 484 | State Temporary Differences | JSS Sch. 12 | (410,133) | (169,274) | (4,985) | (69,493) | (86,897) | - | (45,958) | - | (15,464) | (9,675) | - | - | (8,387) |
| 485 | State Taxable Income | Ln 482:484 | 443,279 | 124,293 | 4,679 | 111,371 | 124,592 | 0 | 50,607 | 0 | 12,814 | 7,827 | 0 | 0 | 7,095 |
| 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 | 24,380 | 6,836 | 257 | 6,125 | 6,853 | - | 2,783 | - | 705 | 431 | - | - | 390 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 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 | 46,938 | 16,146 | 532 | 9,948 | 11,632 | - | 5,311 | - | 1,555 | 963 | - | - | 852 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 840,343 | 288,173 | 9,505 | 178,650 | 208,720 | - | 95,101 | - | 27,785 | 17,194 | - | - | 15,215 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (405,562) | (167,387) | (4,930) | (68,719) | (85,928) | - | (45,446) | - | (15,291) | (9,567) | - | - | (8,294) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (24,380) | (6,836) | (257) | (6,125) | (6,853) | - | (2,783) | - | (705) | (431) | - | - | (390) |
| 497 | Fed. Taxable Income | Ln 493:496 | 423,470 | 119,343 | 4,477 | 106,020 | 118,708 | - | 48,336 | - | 12,281 | 7,505 | - | - | 6,799 |
| 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 | 88,929 | 25,062 | 940 | 22,264 | 24,929 | - | 10,151 | - | 2,579 | 1,576 | - | - | 1,428 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 88,929 | 25,062 | 940 | 22,264 | 24,929 | - | 10,151 | - | 2,579 | 1,576 | - | - | 1,428 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (4,737) | (1,955) | (58) | (803) | (1,004) | - | (531) | - | (179) | (112) | - | - | (97) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 93,560 | 18,409 | 454 | 28,006 | 30,673 | - | 11,349 | - | 2,466 | 1,434 | - | - | 769 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 113,309 | 31,898 | 1,198 | 28,390 | 31,781 | - | 12,934 | - | 3,284 | 2,007 | - | - | 1,818 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 102,988 | 42,506 | 1,252 | 17,450 | 21,821 | - | 11,541 | - | 3,883 | 2,429 | - | - | 2,106 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 514 | Total Amortization of ITC | Line 504 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 515 | Total Amortization of PTC | Line 505 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 140,498 | 34,555 | 986 | 37,953 | 42,305 | - | 16,660 | - | 4,022 | 2,397 | - | - | 1,620 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 524 | Interest Expense | Line 8 x WACC | (250,382) | (90,736) | (3,048) | (50,337) | (59,538) | - | (28,064) | - | (8,502) | (5,294) | - | - | (4,864) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (405,562) | (167,387) | (4,930) | (68,719) | (85,928) | - | (45,446) | - | (15,291) | (9,567) | - | - | (8,294) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 533 | Base for FIT Computation | Ln 523:532 | 316,721 | 86,926 | 3,320 | 80,737 | 90,004 | - | 36,189 | - | 9,030 | 5,508 | - | - | 5,007 |
| 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 | 84,192 | 23,107 | 883 | 21,462 | 23,925 | - | 9,620 | - | 2,401 | 1,464 | - | - | 1,331 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (252) | (104) | (3) | (43) | (53) | - | (28) | - | (9) | (6) | - | - | (5) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,237) | (511) | (15) | (210) | (262) | - | (139) | - | (47) | (29) | - | - | (25) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (60,143) | (33,387) | (1,273) | (5,234) | (7,980) | - | (6,060) | - | (2,555) | (1,670) | - | - | (1,984) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (14,168) | (5,847) | (172) | (2,401) | (3,002) | - | (1,588) | - | (534) | (334) | - | - | (290) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 8,392 | (16,743) | (581) | 13,575 | 12,628 | - | 1,806 | - | (745) | (575) | - | - | (973) |
| 541 | Total FIT - Deferred | Line 532 | 85,168 | 35,151 | 1,035 | 14,431 | 18,045 | - | 9,544 | - | 3,211 | 2,009 | - | - | 1,742 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 93,560 | 18,409 | 454 | 28,006 | 30,673 | - | 11,349 | - | 2,466 | 1,434 | - | - | 769 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 950,227 | 344,354 | 11,567 | 191,034 | 225,953 | - | 106,504 | - | 32,265 | 20,091 | - | - | 18,459 |
| 546 | Interest Expense | Line 27 x WACC | (250,382) | (90,736) | (3,048) | (50,337) | (59,538) | - | (28,064) | - | (8,502) | (5,294) | - | - | (4,864) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 13,069 | 5,394 | 159 | 2,214 | 2,769 | - | 1,465 | - | 493 | 308 | - | - | 267 |
| 548 | Temporary State Differences | JSS Sch. 12 | (410,133) | (169,274) | (4,985) | (69,493) | (86,897) | - | (45,958) | - | (15,464) | (9,675) | - | - | (8,387) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 550 | Net FIT Allowable | Line 542 | 93,560 | 18,409 | 454 | 28,006 | 30,673 | - | 11,349 | - | 2,466 | 1,434 | - | - | 769 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 418,898 | 117,457 | 4,422 | 105,246 | 117,740 | - | 47,824 | - | 12,109 | 7,397 | - | - | 6,705 |
| 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 | 24,380 | 6,836 | 257 | 6,125 | 6,853 | - | 2,783 | - | 705 | 431 | - | - | 390 |
| 555 | Total SIT - Deferred | Line 549 | 22,557 | 9,310 | 274 | 3,822 | 4,779 | - | 2,528 | - | 851 | 532 | - | - | 461 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 46,938 | 16,146 | 532 | 9,948 | 11,632 | - | 5,311 | - | 1,555 | 963 | - | - | 852 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 140,498 | 34,555 | 986 | 37,953 | 42,305 | - | 16,660 | - | 4,022 | 2,397 | - | - | 1,620 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.24595 | 0.00702 | 0.27013 | 0.30111 | 0.00000 | 0.11858 | 0.00000 | 0.02862 | 0.01706 | 0.00000 | 0.00000 | 0.01153 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 15,198 | 15,198 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 2,651 | 2,651 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 2,134 | 2,134 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 67 | 67 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 21,633 | - | 21,633 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 2,666 | - | 2,666 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 1,147 | - | 1,147 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 3,489 | - | 3,489 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 48,985 | 20,050 | 28,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 6,021 | 185 | - | 5,836 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 25,223 | - | - | - | 13,874 | - | 7,338 | - | 2,469 | 1,543 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 80,230 | 20,234 | 28,936 | 5,836 | 13,874 | 0 | 7,338 | 0 | 2,469 | 1,543 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 24,329 | - | - | - | - | - | - | - | - | 66 | - | - | 24,263 |
| 578 | Customer Service & Info. | | 4,426 | - | - | - | - | - | - | - | - | - | - | - | 4,426 |
| 579 | Sales | | 4,950 | - | - | - | - | - | - | - | - | - | - | - | 4,950 |
| 580 | Subtotal before Admin & Gen | | 113,935 | 20,234 | 28,936 | 5,836 | 13,874 | - | 7,338 | - | 2,469 | 1,609 | - | - | 33,639 |
| 581 | Admin & General | | 51,056 | 9,067 | 12,967 | 2,615 | 6,217 | - | 3,288 | - | 1,106 | 721 | - | - | 15,074 |
| 582 | Total | | 164,991 | 29,302 | 41,903 | 8,452 | 20,091 | - | 10,626 | - | 3,575 | 2,330 | - | - | 48,713 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17760 | 0.25397 | 0.05123 | 0.12177 | 0.00000 | 0.06440 | 0.00000 | 0.02167 | 0.01412 | 0.00000 | 0.00000 | 0.29525 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | - | 167,063 | - | 48,176 | 42,119 | - | - | 26,160 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | - | (42,627) | - | (15,404) | (14,070) | - | - | (11,973) |
| 4 | Net Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | - | 124,437 | - | 32,772 | 28,049 | - | - | 14,188 |
| 5 | Construction Work in Progress | Line 229 | 49,643 | 27,029 | 284 | 10,358 | 9,337 | - | 1,988 | - | 217 | 206 | - | - | 224 |
| 6 | Plant Held for Future Use | Line 239 | 6,692 | 5,473 | 59 | 918 | 176 | - | 12 | - | 3 | 3 | - | - | 47 |
| 7 | Working Capital | Line 265 | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | - | 2,786 | - | 559 | 937 | - | - | 4,758 |
| 8 | Total Rate Base | | 1,195,639 | 432,394 | 17,453 | 236,458 | 298,148 | - | 129,223 | - | 33,551 | 29,195 | - | - | 19,217 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 203,984 | 73,807 | 13,509 | 30,379 | 43,258 | - | 18,936 | - | 3,421 | 7,182 | - | - | 13,491 |
| 12 | Revenue Credits | Line 307 | 3,237 | 11 | 0 | 578 | 22 | - | 481 | - | 2,127 | 1 | - | - | 18 |
| 13 | Total Revenue | | 207,221 | 73,818 | 13,510 | 30,956 | 43,280 | - | 19,418 | - | 5,548 | 7,183 | - | - | 13,509 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 36,039 | 5,730 | 10,372 | 1,981 | 4,572 | - | 2,086 | - | 893 | 1,052 | - | - | 9,354 |
| 17 | Depreciation | Line 460 | 63,091 | 30,692 | 1,409 | 6,889 | 10,991 | - | 5,573 | - | 1,671 | 3,549 | - | - | 2,319 |
| 18 | Tax Other Than Income Tax | Line 470 | 11,720 | 3,999 | 399 | 2,190 | 2,870 | - | 1,270 | - | 336 | 288 | - | - | 369 |
| 19 | Gain/Loss on Disposition | | (63) | (23) | (1) | (13) | (16) | - | (7) | - | (2) | (2) | - | - | (1) |
| 20 | Operating Expense before Tax | | 110,787 | 40,398 | 12,179 | 11,047 | 18,416 | - | 8,921 | - | 2,898 | 4,888 | - | - | 12,040 |
| 21 | Income Tax Expense | Line 517 | 12,450 | 3,048 | 104 | 3,300 | 3,921 | - | 1,420 | - | 294 | 245 | - | - | 118 |
| 22 | Total Operating Expense | | 123,237 | 43,446 | 12,284 | 14,347 | 22,337 | - | 10,341 | - | 3,191 | 5,132 | - | - | 12,159 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 203,984 | 73,807 | 13,509 | 30,379 | 43,258 | - | 18,936 | - | 3,421 | 7,182 | - | - | 13,491 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 203,984 | 73,807 | 13,509 | 30,379 | 43,258 | | 18,936 | | 3,421 | 7,182 | | | 13,491 |
| 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 | | 382,470 | 382,470 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 32,913 | 32,913 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 34,923 | 34,923 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 163,487 | 163,487 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 613,793 | 613,793 | 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 | | 4,584 | 4,584 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 270 | 270 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 2,391 | 2,391 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,655 | 2,655 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 251,512 | - | - | 251,512 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 2,469 | - | - | 2,469 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 263,882 | 9,901 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03752 | 0.00000 | 0.96248 | 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 | | 877,675 | 623,694 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71062 | 0.00000 | 0.28938 | 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 | | 334,078 | - | - | - | 334,078 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 162,468 | - | - | - | - | - | 162,468 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 46,851 | - | - | - | - | - | - | - | 46,851 | - | - | - | - |
| 71 | Distribution Metering | | 40,912 | - | - | - | - | - | - | - | - | 40,912 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 584,310 | 0 | 0 | 0 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.57175 | 0.00000 | 0.27805 | 0.00000 | 0.08018 | 0.07002 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 848,192 | 9,901 | 0 | 253,981 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01167 | 0.00000 | 0.29944 | 0.39387 | 0.00000 | 0.19155 | 0.00000 | 0.05524 | 0.04823 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 1,461,985 | 623,694 | 0 | 253,981 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42661 | 0.00000 | 0.17372 | 0.22851 | 0.00000 | 0.11113 | 0.00000 | 0.03205 | 0.02798 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 74,030 | 13,114 | 22,535 | 3,729 | 9,449 | - | 4,595 | - | 1,325 | 1,207 | - | - | 18,076 |
| 86 | Retail 100%, Class = # Bills | | 8,213 | - | - | - | - | - | - | - | - | - | - | - | 8,213 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 82,242 | 13,114 | 22,535 | 3,729 | 9,449 | 0 | 4,595 | 0 | 1,325 | 1,207 | 0 | 0 | 26,288 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15946 | 0.27401 | 0.04534 | 0.11489 | 0.00000 | 0.05587 | 0.00000 | 0.01611 | 0.01467 | 0.00000 | 0.00000 | 0.31965 |
| 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 | | (128) | - | - | - | - | - | - | - | - | - | - | - | (128) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (128) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41241 | 0.01459 | 0.16690 | 0.22248 | 0.00000 | 0.10819 | 0.00000 | 0.03120 | 0.02728 | 0.00000 | 0.00000 | 0.01694 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 167,959 | 167,959 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 22,936 | 22,936 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 25,267 | 25,267 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 19,275 | 19,275 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 235,437 | 235,437 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 785 | 785 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 113 | 113 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 142 | 142 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 107 | 107 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 35,422 | - | - | 35,422 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 296 | - | - | 296 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 36,866 | 1,148 | 0 | 35,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03113 | 0.00000 | 0.96887 | 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 | | 272,303 | 236,585 | 0 | 35,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86883 | 0.00000 | 0.13117 | 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 | | 56,379 | - | - | - | 56,379 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 40,356 | - | - | - | - | - | 40,356 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 14,749 | - | - | - | - | - | - | - | 14,749 | - | - | - | - |
| 139 | Distribution Metering | | 13,473 | - | - | - | - | - | - | - | - | 13,473 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 124,957 | 0 | 0 | 0 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.45119 | 0.00000 | 0.32296 | 0.00000 | 0.11803 | 0.10782 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 161,824 | 1,148 | 0 | 35,718 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00709 | 0.00000 | 0.22072 | 0.34840 | 0.00000 | 0.24938 | 0.00000 | 0.09114 | 0.08326 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 397,261 | 236,585 | 0 | 35,718 | 56,379 | 0 | 40,356 | 0 | 14,749 | 13,473 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.59554 | 0.00000 | 0.08991 | 0.14192 | 0.00000 | 0.10159 | 0.00000 | 0.03713 | 0.03392 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 36,586 | 6,481 | 11,137 | 1,843 | 4,670 | - | 2,271 | - | 655 | 596 | - | - | 8,933 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 2,852 | - | - | - | - | - | - | - | - | - | - | - | 2,852 |
| 156 | General & Intangible Plant Total | | 39,439 | 6,481 | 11,137 | 1,843 | 4,670 | 0 | 2,271 | 0 | 655 | 596 | 0 | 0 | 11,786 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16434 | 0.28239 | 0.04673 | 0.11841 | 0.00000 | 0.05758 | 0.00000 | 0.01661 | 0.01512 | 0.00000 | 0.00000 | 0.29883 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 187 | - | - | - | - | - | - | - | - | - | - | - | 187 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 436,887 | 243,066 | 11,137 | 37,561 | 61,049 | 0 | 42,627 | 0 | 15,404 | 14,070 | 0 | 0 | 11,973 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.55636 | 0.02549 | 0.08597 | 0.13974 | 0.00000 | 0.09757 | 0.00000 | 0.03526 | 0.03220 | 0.00000 | 0.00000 | 0.02740 |
| 173 | | | | | | | | | | | | | | | |
| 174 | [redacted] | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 613,793 | 613,793 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (235,437) | (235,437) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 378,356 | 378,356 | 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 | | 263,882 | 9,901 | 0 | 253,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (36,866) | (1,148) | 0 | (35,718) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 227,016 | 8,753 | 0 | 218,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03856 | 0.00000 | 0.96144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 584,310 | 0 | 0 | 0 | 334,078 | 0 | 162,468 | 0 | 46,851 | 40,912 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (124,957) | 0 | 0 | 0 | (56,379) | 0 | (40,356) | 0 | (14,749) | (13,473) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 459,353 | 0 | 0 | 0 | 277,699 | 0 | 122,112 | 0 | 32,102 | 27,439 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60455 | 0.00000 | 0.26584 | 0.00000 | 0.06988 | 0.05973 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 82,242 | 13,114 | 22,535 | 3,729 | 9,449 | 0 | 4,595 | 0 | 1,325 | 1,207 | 0 | 0 | 26,288 |
| 192 | General & Intangible Reserve | | (39,439) | (6,481) | (11,137) | (1,843) | (4,670) | 0 | (2,271) | 0 | (655) | (596) | 0 | 0 | (11,786) |
| 193 | General & Intangible Net Plant | | 42,803 | 6,633 | 11,398 | 1,886 | 4,779 | 0 | 2,324 | 0 | 670 | 610 | 0 | 0 | 14,503 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15496 | 0.26628 | 0.04406 | 0.11165 | 0.00000 | 0.05430 | 0.00000 | 0.01566 | 0.01426 | 0.00000 | 0.00000 | 0.33882 |
| 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 | | (128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (128) |
| 202 | Other Reserve | | (187) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (187) |
| 203 | Other Net Plant | | (315) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (315) |
| 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 | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 207 | Total Reserve | | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | 0 | (42,627) | 0 | (15,404) | (14,070) | 0 | 0 | (11,973) |
| 208 | Total Net Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | 0 | 124,437 | 0 | 32,772 | 28,049 | 0 | 0 | 14,188 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35562 | 0.01029 | 0.19883 | 0.25513 | 0.00000 | 0.11239 | 0.00000 | 0.02960 | 0.02533 | 0.00000 | 0.00000 | 0.01281 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 10,556 | 10,556 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,073 | 1,073 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 902 | 902 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 14,587 | 14,587 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 10,455 | - | - | 10,455 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 9,401 | - | - | - | 9,401 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 2,011 | - | - | - | - | - | 2,011 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 221 | - | - | - | - | - | - | - | 221 | - | - | - | - |
| 223 | Distribution Metering | | 209 | - | - | - | - | - | - | - | - | 209 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 957 | 169 | 291 | 48 | 122 | - | 59 | - | 17 | 16 | - | - | 234 |
| 227 | Retail 100%, Class = Net Plant | | (728) | (259) | (7) | (145) | (186) | - | (82) | - | (22) | (18) | - | - | (9) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 49,643 | 27,029 | 284 | 10,358 | 9,337 | 0 | 1,988 | 0 | 217 | 206 | 0 | 0 | 224 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54447 | 0.00571 | 0.20866 | 0.18809 | 0.00000 | 0.04005 | 0.00000 | 0.00436 | 0.00414 | 0.00000 | 0.00000 | 0.00452 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 5,376 | 5,376 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 908 | - | - | 908 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 151 | - | - | - | 151 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 194 | 34 | 59 | 10 | 25 | - | 12 | - | 3 | 3 | - | - | 47 |
| 239 | Plant Held for Future Use Total | | 6,692 | 5,473 | 59 | 918 | 176 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81783 | 0.00882 | 0.13717 | 0.02631 | 0.00000 | 0.00180 | 0.00000 | 0.00052 | 0.00047 | 0.00000 | 0.00000 | 0.00707 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 3,568 | 3,568 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 318 | 318 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 346 | 346 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 6,152 | - | 6,152 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,211 | - | 5,211 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 53 | 53 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (21,580) | (3,433) | (6,214) | (1,187) | (2,739) | - | (1,250) | - | (535) | (630) | - | - | (5,593) |
| 255 | Retail 100%, Class = # Bills | | 9,676 | - | - | - | - | - | - | - | - | - | - | - | 9,676 |
| 256 | Retail 100%, Class = Prod | | (11,644) | (11,644) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 24,880 | 8,848 | 256 | 4,947 | 6,347 | - | 2,796 | - | 736 | 630 | - | - | 319 |
| 258 | Retail 100%, Class = T&D | | (5,397) | (63) | - | (1,616) | (2,126) | - | (1,034) | - | (298) | (260) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 624 | - | - | - | - | - | - | - | - | 624 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (483) | (483) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 21,009 | 8,664 | 307 | 3,506 | 4,674 | - | 2,273 | - | 655 | 573 | - | - | 356 |
| 264 | Gross Trans Plant | | (641) | (24) | - | (617) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | 0 | 2,786 | 0 | 559 | 937 | 0 | 0 | 4,758 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19164 | 0.17800 | 0.15684 | 0.19185 | 0.00000 | 0.08681 | 0.00000 | 0.01741 | 0.02919 | 0.00000 | 0.00000 | 0.14826 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 1,544,099 | 636,808 | 22,535 | 257,710 | 343,527 | 0 | 167,063 | 0 | 48,176 | 42,119 | 0 | 0 | 26,160 |
| 271 | Accumulated Depreciation | | (436,887) | (243,066) | (11,137) | (37,561) | (61,049) | 0 | (42,627) | 0 | (15,404) | (14,070) | 0 | 0 | (11,973) |
| 272 | Net Electric Plant in Service | | 1,107,213 | 393,742 | 11,398 | 220,149 | 282,478 | 0 | 124,437 | 0 | 32,772 | 28,049 | 0 | 0 | 14,188 |
| 273 | Construction Work in Progress | | 49,643 | 27,029 | 284 | 10,358 | 9,337 | 0 | 1,988 | 0 | 217 | 206 | 0 | 0 | 224 |
| 274 | Plant Held for Future Use | | 6,692 | 5,473 | 59 | 918 | 176 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 275 | Working Capital | | 32,091 | 6,150 | 5,712 | 5,033 | 6,157 | 0 | 2,786 | 0 | 559 | 937 | 0 | 0 | 4,758 |
| 276 | Total Rate Base | | 1,195,639 | 432,394 | 17,453 | 236,458 | 298,148 | 0 | 129,223 | 0 | 33,551 | 29,195 | 0 | 0 | 19,217 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36164 | 0.01460 | 0.19777 | 0.24936 | 0.00000 | 0.10808 | 0.00000 | 0.02806 | 0.02442 | 0.00000 | 0.00000 | 0.01607 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 198,159 | 67,982 | 13,509 | 30,379 | 43,258 | - | 18,936 | - | 3,421 | 7,182 | - | - | 13,491 |
| 282 | Production Solar Demand | | 5,825 | 5,825 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 203,984 | 73,807 | 13,509 | 30,379 | 43,258 | - | 18,936 | - | 3,421 | 7,182 | - | - | 13,491 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 203,984 | 73,807 | 13,509 | 30,379 | 43,258 | 0 | 18,936 | 0 | 3,421 | 7,182 | 0 | 0 | 13,491 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.36183 | 0.06623 | 0.14893 | 0.21207 | 0.00000 | 0.09283 | 0.00000 | 0.01677 | 0.03521 | 0.00000 | 0.00000 | 0.06614 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 194,771 | 70,770 | 13,405 | 27,657 | 39,359 | - | 17,998 | - | 5,254 | 6,938 | - | - | 13,390 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 194,771 | 70,770 | 13,405 | 27,657 | 39,359 | - | 17,998 | - | 5,254 | 6,938 | - | - | 13,390 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36335 | 0.06882 | 0.14199 | 0.20208 | 0.00000 | 0.09241 | 0.00000 | 0.02698 | 0.03562 | 0.00000 | 0.00000 | 0.06875 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 572 | - | - | 572 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 14 | - | - | - | 14 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 478 | - | - | - | - | - | 478 | - | - | - | - | - | - |
| 301 | Distribution Service | | 2,126 | - | - | - | - | - | - | - | 2,126 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 18 | - | - | - | - | - | - | - | - | - | - | - | 18 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 30 | 11 | 0 | 6 | 7 | - | 3 | - | 1 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 3,237 | 11 | 0 | 578 | 22 | 0 | 481 | 0 | 2,127 | 1 | 0 | 0 | 18 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00334 | 0.00013 | 0.17840 | 0.00667 | 0.00000 | 0.14869 | 0.00000 | 0.65699 | 0.00023 | 0.00000 | 0.00000 | 0.00556 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,930 | 1,930 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 160 | 160 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 298 | 298 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 895 | 895 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 3,283 | 3,283 | 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 | | 5,684 | - | 5,684 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 509 | - | 509 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 464 | - | 464 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 442 | - | 442 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 7,100 | 0 | 7,100 | 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 | | 10,382 | 3,283 | 7,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.31617 | 0.68383 | 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 | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 1,223 | - | - | 1,223 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 1,255 | 26 | 0 | 1,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02054 | 0.00000 | 0.97946 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 2,923 | - | - | - | 2,923 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 1,284 | - | - | - | - | - | 1,284 | - | - | - | - | - | - |
| 344 | Distribution Service | | 662 | - | - | - | - | - | - | - | 662 | - | - | - | - |
| 345 | Distribution Metering | | 823 | - | - | - | - | - | - | - | - | 823 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 5,692 | 0 | 0 | 0 | 2,923 | 0 | 1,284 | 0 | 662 | 823 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51354 | 0.00000 | 0.22560 | 0.00000 | 0.11624 | 0.14462 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 5,207 | - | - | - | - | - | - | - | - | - | - | - | 5,207 |
| 356 | Customer Accounting O&M | | 5,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 5,207 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00380 | 0.00000 | 0.00000 | 0.99620 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 216 | - | - | - | - | - | - | - | - | - | - | - | 216 |
| 361 | Customer Serv & Info. O&M | | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 |
| 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 | | 1,009 | - | - | - | - | - | - | - | - | - | - | - | 1,009 |
| 366 | Sales O&M | | 1,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,009 |
| 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 | | 10,688 | 1,893 | 3,254 | 538 | 1,364 | - | 663 | - | 191 | 174 | - | - | 2,610 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 1,280 | 528 | 19 | 214 | 285 | - | 138 | - | 40 | 35 | - | - | 22 |
| 373 | Retail 100%, Class = # Bills | | 273 | - | - | - | - | - | - | - | - | - | - | - | 273 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 12,241 | 2,421 | 3,272 | 752 | 1,649 | 0 | 802 | 0 | 231 | 209 | 0 | 0 | 2,904 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19780 | 0.26731 | 0.06143 | 0.13471 | 0.00000 | 0.06551 | 0.00000 | 0.01889 | 0.01709 | 0.00000 | 0.00000 | 0.23727 |
| 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 | | 36,022 | 5,730 | 10,372 | 1,981 | 4,572 | 0 | 2,086 | 0 | 893 | 1,052 | 0 | 0 | 9,336 |
| 387 | Total O&M Allocators | | 1.00000 | 0.15906 | 0.28793 | 0.05500 | 0.12692 | 0.00000 | 0.05791 | 0.00000 | 0.02479 | 0.02921 | 0.00000 | 0.00000 | 0.25918 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 18 | | | | | | | | | | | | 18 |
| 390 | Total Adjusted O&M | | 36,039 | 5,730 | 10,372 | 1,981 | 4,572 | - | 2,086 | - | 893 | 1,052 | - | - | 9,354 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 18,149 | 18,149 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 3,089 | 3,089 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,640 | 1,640 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 6,173 | 6,173 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 29,052 | 29,052 | 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 | | 85 | 85 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 49 | 49 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 6,383 | - | - | 6,383 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 54 | - | - | 54 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 6,632 | 194 | 0 | 6,438 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02931 | 0.00000 | 0.97069 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 35,684 | 29,246 | 0 | 6,438 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81960 | 0.00000 | 0.18040 | 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 | | 10,122 | - | - | - | 10,122 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 5,163 | - | - | - | - | - | 5,163 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1,556 | - | - | - | - | - | - | - | 1,556 | - | - | - | - |
| 423 | Distribution Metering | | 2,670 | - | - | - | - | - | - | - | - | 2,670 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 19,512 | 0 | 0 | 0 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51879 | 0.00000 | 0.26462 | 0.00000 | 0.07974 | 0.13684 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 26,144 | 194 | 0 | 6,438 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00744 | 0.00000 | 0.24624 | 0.38719 | 0.00000 | 0.19749 | 0.00000 | 0.05952 | 0.10213 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 55,195 | 29,246 | 0 | 6,438 | 10,122 | 0 | 5,163 | 0 | 1,556 | 2,670 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52987 | 0.00000 | 0.11663 | 0.18339 | 0.00000 | 0.09354 | 0.00000 | 0.02819 | 0.04837 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 4,592 | 814 | 1,398 | 231 | 586 | - | 285 | - | 82 | 75 | - | - | 1,121 |
| 438 | Retail 100%, Class = # Bills | | 775 | - | - | - | - | - | - | - | - | - | - | - | 775 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 5,368 | 814 | 1,398 | 231 | 586 | 0 | 285 | 0 | 82 | 75 | 0 | 0 | 1,896 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.15157 | 0.26045 | 0.04309 | 0.10921 | 0.00000 | 0.05311 | 0.00000 | 0.01532 | 0.01395 | 0.00000 | 0.00000 | 0.35331 |
| 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 | | 408 | - | - | - | - | - | - | - | - | - | - | - | 408 |
| 451 | Retail 100%, Class = Net Plant | | 1,106 | 393 | 11 | 220 | 282 | - | 124 | - | 33 | 28 | - | - | 14 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 776 | - | - | - | - | - | - | - | - | 776 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 239 | 239 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 2,528 | 632 | 11 | 220 | 282 | 0 | 124 | 0 | 33 | 804 | 0 | 0 | 422 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 63,091 | 30,692 | 1,409 | 6,889 | 10,991 | 0 | 5,573 | 0 | 1,671 | 3,549 | 0 | 0 | 2,319 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48647 | 0.02234 | 0.10919 | 0.17420 | 0.00000 | 0.08832 | 0.00000 | 0.02648 | 0.05625 | 0.00000 | 0.00000 | 0.03675 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 945 | 167 | 288 | 48 | 121 | - | 59 | - | 17 | 15 | - | - | 231 |
| 466 | Net Total Plant | | 10,775 | 3,832 | 111 | 2,142 | 2,749 | - | 1,211 | - | 319 | 273 | - | - | 138 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 11,720 | 3,999 | 399 | 2,190 | 2,870 | 0 | 1,270 | 0 | 336 | 288 | 0 | 0 | 369 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34122 | 0.03402 | 0.18686 | 0.24484 | 0.00000 | 0.10833 | 0.00000 | 0.02866 | 0.02460 | 0.00000 | 0.00000 | 0.03147 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 207,221 | 73,818 | 13,510 | 30,956 | 43,280 | 0 | 19,418 | 0 | 5,548 | 7,183 | 0 | 0 | 13,509 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 110,787 | 40,398 | 12,179 | 11,047 | 18,416 | 0 | 8,921 | 0 | 2,898 | 4,888 | 0 | 0 | 12,040 |
| 477 | Net Oper. Income (NOI) before Tax | | 96,434 | 33,420 | 1,330 | 19,909 | 24,864 | 0 | 10,497 | 0 | 2,650 | 2,295 | 0 | 0 | 1,468 |
| 478 | Interest Expense | Line 8 x WACC | 22,130 | 8,003 | 323 | 4,376 | 5,518 | - | 2,392 | - | 621 | 540 | - | - | 356 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 74,304 | 25,417 | 1,007 | 15,533 | 19,345 | - | 8,105 | - | 2,029 | 1,755 | - | - | 1,113 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 74,304 | 25,417 | 1,007 | 15,533 | 19,345 | 0 | 8,105 | 0 | 2,029 | 1,755 | 0 | 0 | 1,113 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 484 | State Temporary Differences | JSS Sch. 12 | (36,202) | (14,930) | (528) | (6,042) | (8,054) | - | (3,917) | - | (1,129) | (987) | - | - | (613) |
| 485 | State Taxable Income | Ln 482:484 | 39,256 | 10,963 | 496 | 9,683 | 11,548 | 0 | 4,313 | 0 | 936 | 799 | 0 | 0 | 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 | 2,159 | 603 | 27 | 533 | 635 | - | 237 | - | 51 | 44 | - | - | 29 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 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 | 4,150 | 1,424 | 56 | 865 | 1,078 | - | 453 | - | 114 | 98 | - | - | 62 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 74,304 | 25,417 | 1,007 | 15,533 | 19,345 | - | 8,105 | - | 2,029 | 1,755 | - | - | 1,113 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (35,798) | (14,764) | (522) | (5,975) | (7,964) | - | (3,873) | - | (1,117) | (976) | - | - | (606) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (2,159) | (603) | (27) | (533) | (635) | - | (237) | - | (51) | (44) | - | - | (29) |
| 497 | Fed. Taxable Income | Ln 493:496 | 37,501 | 10,526 | 474 | 9,218 | 11,003 | - | 4,119 | - | 897 | 766 | - | - | 497 |
| 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 | 7,875 | 2,210 | 100 | 1,936 | 2,311 | - | 865 | - | 188 | 161 | - | - | 104 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 7,875 | 2,210 | 100 | 1,936 | 2,311 | - | 865 | - | 188 | 161 | - | - | 104 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (418) | (172) | (6) | (70) | (93) | - | (45) | - | (13) | (11) | - | - | (7) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 8,300 | 1,624 | 48 | 2,435 | 2,843 | - | 967 | - | 180 | 146 | - | - | 56 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 10,034 | 2,813 | 127 | 2,468 | 2,946 | - | 1,102 | - | 240 | 205 | - | - | 133 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 9,091 | 3,749 | 133 | 1,517 | 2,022 | - | 984 | - | 284 | 248 | - | - | 154 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 514 | Total Amortization of ITC | Line 504 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 515 | Total Amortization of PTC | Line 505 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 12,450 | 3,048 | 104 | 3,300 | 3,921 | - | 1,420 | - | 294 | 245 | - | - | 118 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 524 | Interest Expense | Line 8 x WACC | (22,130) | (8,003) | (323) | (4,376) | (5,518) | - | (2,392) | - | (621) | (540) | - | - | (356) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (35,798) | (14,764) | (522) | (5,975) | (7,964) | - | (3,873) | - | (1,117) | (976) | - | - | (606) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 533 | Base for FIT Computation | Ln 523:532 | 28,053 | 7,667 | 352 | 7,020 | 8,342 | - | 3,084 | - | 660 | 562 | - | - | 366 |
| 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 | 7,457 | 2,038 | 94 | 1,866 | 2,218 | - | 820 | - | 175 | 149 | - | - | 97 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (22) | (9) | (0) | (4) | (5) | - | (2) | - | (1) | (1) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (109) | (45) | (2) | (18) | (24) | - | (12) | - | (3) | (3) | - | - | (2) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (5,293) | (2,945) | (135) | (455) | (740) | - | (516) | - | (187) | (170) | - | - | (145) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (1,251) | (516) | (18) | (209) | (278) | - | (135) | - | (39) | (34) | - | - | (21) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 782 | (1,477) | (62) | 1,180 | 1,170 | - | 154 | - | (54) | (59) | - | - | (71) |
| 541 | Total FIT - Deferred | Line 532 | 7,518 | 3,100 | 110 | 1,255 | 1,672 | - | 813 | - | 235 | 205 | - | - | 127 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 8,300 | 1,624 | 48 | 2,435 | 2,843 | - | 967 | - | 180 | 146 | - | - | 56 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 83,984 | 30,372 | 1,226 | 16,609 | 20,943 | - | 9,077 | - | 2,357 | 2,051 | - | - | 1,350 |
| 546 | Interest Expense | Line 27 x WACC | (22,130) | (8,003) | (323) | (4,376) | (5,518) | - | (2,392) | - | (621) | (540) | - | - | (356) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 1,154 | 476 | 17 | 193 | 257 | - | 125 | - | 36 | 31 | - | - | 20 |
| 548 | Temporary State Differences | JSS Sch. 12 | (36,202) | (14,930) | (528) | (6,042) | (8,054) | - | (3,917) | - | (1,129) | (987) | - | - | (613) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 550 | Net FIT Allowable | Line 542 | 8,300 | 1,624 | 48 | 2,435 | 2,843 | - | 967 | - | 180 | 146 | - | - | 56 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 37,097 | 10,360 | 469 | 9,151 | 10,913 | - | 4,076 | - | 884 | 755 | - | - | 490 |
| 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 | 2,159 | 603 | 27 | 533 | 635 | - | 237 | - | 51 | 44 | - | - | 29 |
| 555 | Total SIT - Deferred | Line 549 | 1,991 | 821 | 29 | 332 | 443 | - | 215 | - | 62 | 54 | - | - | 34 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 4,150 | 1,424 | 56 | 865 | 1,078 | - | 453 | - | 114 | 98 | - | - | 62 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 12,450 | 3,048 | 104 | 3,300 | 3,921 | - | 1,420 | - | 294 | 245 | - | - | 118 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.24480 | 0.00839 | 0.26505 | 0.31495 | 0.00000 | 0.11405 | 0.00000 | 0.02359 | 0.01965 | 0.00000 | 0.00000 | 0.00952 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,340 | 1,340 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 234 | 234 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 188 | 188 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,293 | - | 2,293 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 283 | - | 283 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 122 | - | 122 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 370 | - | 370 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,835 | 1,768 | 3,067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 524 | 16 | - | 507 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 2,249 | - | - | - | 1,286 | - | 625 | - | 180 | 157 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 7,608 | 1,785 | 3,067 | 507 | 1,286 | 0 | 625 | 0 | 180 | 157 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 1,781 | - | - | - | - | - | - | - | - | 7 | - | - | 1,774 |
| 578 | Customer Service & Info. | | 324 | - | - | - | - | - | - | - | - | - | - | - | 324 |
| 579 | Sales | | 362 | - | - | - | - | - | - | - | - | - | - | - | 362 |
| 580 | Subtotal before Admin & Gen | | 10,075 | 1,785 | 3,067 | 507 | 1,286 | - | 625 | - | 180 | 164 | - | - | 2,460 |
| 581 | Admin & General | | 4,515 | 800 | 1,374 | 227 | 576 | - | 280 | - | 81 | 74 | - | - | 1,102 |
| 582 | Total | | 14,589 | 2,584 | 4,441 | 735 | 1,862 | - | 906 | - | 261 | 238 | - | - | 3,562 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17715 | 0.30440 | 0.05037 | 0.12764 | 0.00000 | 0.06207 | 0.00000 | 0.01790 | 0.01630 | 0.00000 | 0.00000 | 0.24417 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | - | 3,381 | - | 5,445 | 3,590 | - | - | 2,953 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | - | (863) | - | (1,741) | (1,199) | - | - | (1,352) |
| 4 | Net Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | - | 2,518 | - | 3,704 | 2,391 | - | - | 1,602 |
| 5 | Construction Work in Progress | Line 229 | 2,936 | 1,737 | 27 | 638 | 427 | - | 40 | - | 24 | 18 | - | - | 25 |
| 6 | Plant Held for Future Use | Line 239 | 428 | 352 | 6 | 57 | 8 | - | 0 | - | 0 | 0 | - | - | 5 |
| 7 | Working Capital | Line 265 | 2,264 | 395 | 541 | 310 | 282 | - | 56 | - | 63 | 80 | - | - | 537 |
| 8 | Total Rate Base | | 68,708 | 27,784 | 1,652 | 14,563 | 13,644 | - | 2,615 | - | 3,792 | 2,488 | - | - | 2,169 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 12,787 | 4,743 | 1,279 | 1,871 | 1,980 | - | 383 | - | 387 | 612 | - | - | 1,532 |
| 12 | Revenue Credits | Line 307 | 290 | 1 | 0 | 36 | 1 | - | 10 | - | 240 | 0 | - | - | 2 |
| 13 | Total Revenue | | 13,076 | 4,743 | 1,279 | 1,907 | 1,981 | - | 393 | - | 627 | 612 | - | - | 1,534 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,979 | 368 | 982 | 122 | 209 | - | 42 | - | 101 | 90 | - | - | 1,065 |
| 17 | Depreciation | Line 460 | 3,899 | 1,972 | 133 | 424 | 503 | - | 113 | - | 189 | 302 | - | - | 262 |
| 18 | Tax Other Than Income Tax | Line 470 | 691 | 257 | 38 | 135 | 131 | - | 26 | - | 38 | 25 | - | - | 42 |
| 19 | Gain/Loss on Disposition | | (4) | (1) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 7,565 | 2,596 | 1,153 | 680 | 843 | - | 181 | - | 328 | 417 | - | - | 1,368 |
| 21 | Income Tax Expense | Line 517 | 685 | 196 | 10 | 203 | 179 | - | 29 | - | 33 | 21 | - | - | 13 |
| 22 | Total Operating Expense | | 8,250 | 2,792 | 1,163 | 884 | 1,022 | - | 209 | - | 361 | 437 | - | - | 1,382 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 12,787 | 4,743 | 1,279 | 1,871 | 1,980 | - | 383 | - | 387 | 612 | - | - | 1,532 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 12,787 | 4,743 | 1,279 | 1,871 | 1,980 | | 383 | | 387 | 612 | | | 1,532 |
| 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 | | 24,576 | 24,576 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 2,115 | 2,115 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 2,244 | 2,244 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 10,505 | 10,505 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 39,440 | 39,440 | 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 | | 295 | 295 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 154 | 154 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 171 | 171 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 15,490 | - | - | 15,490 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 152 | - | - | 152 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 16,278 | 636 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03908 | 0.00000 | 0.96092 | 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 | | 55,718 | 40,076 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71926 | 0.00000 | 0.28074 | 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 | | 15,289 | - | - | - | 15,289 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,288 | - | - | - | - | - | 3,288 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 5,295 | - | - | - | - | - | - | - | 5,295 | - | - | - | - |
| 71 | Distribution Metering | | 3,487 | - | - | - | - | - | - | - | - | 3,487 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 27,359 | 0 | 0 | 0 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55882 | 0.00000 | 0.12018 | 0.00000 | 0.19355 | 0.12746 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 43,637 | 636 | 0 | 15,642 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01458 | 0.00000 | 0.35846 | 0.35036 | 0.00000 | 0.07535 | 0.00000 | 0.12135 | 0.07991 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 83,077 | 40,076 | 0 | 15,642 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48239 | 0.00000 | 0.18829 | 0.18403 | 0.00000 | 0.03958 | 0.00000 | 0.06374 | 0.04197 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 6,025 | 843 | 2,134 | 230 | 432 | - | 93 | - | 150 | 103 | - | - | 2,041 |
| 86 | Retail 100%, Class = # Bills | | 927 | - | - | - | - | - | - | - | - | - | - | - | 927 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 6,952 | 843 | 2,134 | 230 | 432 | 0 | 93 | 0 | 150 | 103 | 0 | 0 | 2,968 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.12122 | 0.30692 | 0.03303 | 0.06220 | 0.00000 | 0.01338 | 0.00000 | 0.02154 | 0.01480 | 0.00000 | 0.00000 | 0.42691 |
| 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 | | (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 | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.45458 | 0.02370 | 0.17633 | 0.17465 | 0.00000 | 0.03756 | 0.00000 | 0.06049 | 0.03988 | 0.00000 | 0.00000 | 0.03281 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 10,792 | 10,792 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,474 | 1,474 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,624 | 1,624 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,239 | 1,239 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 15,128 | 15,128 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,182 | - | - | 2,182 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 18 | - | - | 18 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,274 | 74 | 0 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03243 | 0.00000 | 0.96757 | 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 | | 17,402 | 15,202 | 0 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87359 | 0.00000 | 0.12641 | 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 | | 2,580 | - | - | - | 2,580 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 817 | - | - | - | - | - | 817 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 1,667 | - | - | - | - | - | - | - | 1,667 | - | - | - | - |
| 139 | Distribution Metering | | 1,148 | - | - | - | - | - | - | - | - | 1,148 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 6,212 | 0 | 0 | 0 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41533 | 0.00000 | 0.13147 | 0.00000 | 0.26834 | 0.18486 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 8,486 | 74 | 0 | 2,200 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00869 | 0.00000 | 0.25924 | 0.30405 | 0.00000 | 0.09624 | 0.00000 | 0.19645 | 0.13533 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 23,614 | 15,202 | 0 | 2,200 | 2,580 | 0 | 817 | 0 | 1,667 | 1,148 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.64377 | 0.00000 | 0.09316 | 0.10926 | 0.00000 | 0.03459 | 0.00000 | 0.07059 | 0.04863 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 2,977 | 416 | 1,054 | 113 | 214 | - | 46 | - | 74 | 51 | - | - | 1,008 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 322 | - | - | - | - | - | - | - | - | - | - | - | 322 |
| 156 | General & Intangible Plant Total | | 3,299 | 416 | 1,054 | 113 | 214 | 0 | 46 | 0 | 74 | 51 | 0 | 0 | 1,331 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.12622 | 0.31959 | 0.03440 | 0.06477 | 0.00000 | 0.01393 | 0.00000 | 0.02243 | 0.01541 | 0.00000 | 0.00000 | 0.40325 |
| 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 | 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 | | 26,934 | 15,618 | 1,054 | 2,313 | 2,794 | 0 | 863 | 0 | 1,741 | 1,199 | 0 | 0 | 1,352 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.57986 | 0.03915 | 0.08589 | 0.10373 | 0.00000 | 0.03203 | 0.00000 | 0.06464 | 0.04452 | 0.00000 | 0.00000 | 0.05018 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 39,440 | 39,440 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (15,128) | (15,128) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 24,311 | 24,311 | 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 | | 16,278 | 636 | 0 | 15,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (2,274) | (74) | 0 | (2,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 14,005 | 562 | 0 | 13,442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04016 | 0.00000 | 0.95984 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 27,359 | 0 | 0 | 0 | 15,289 | 0 | 3,288 | 0 | 5,295 | 3,487 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (6,212) | 0 | 0 | 0 | (2,580) | 0 | (817) | 0 | (1,667) | (1,148) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,147 | 0 | 0 | 0 | 12,709 | 0 | 2,471 | 0 | 3,628 | 2,339 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60097 | 0.00000 | 0.11686 | 0.00000 | 0.17157 | 0.11060 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 6,952 | 843 | 2,134 | 230 | 432 | 0 | 93 | 0 | 150 | 103 | 0 | 0 | 2,968 |
| 192 | General & Intangible Reserve | | (3,299) | (416) | (1,054) | (113) | (214) | 0 | (46) | 0 | (74) | (51) | 0 | 0 | (1,331) |
| 193 | General & Intangible Net Plant | | 3,652 | 426 | 1,079 | 116 | 219 | 0 | 47 | 0 | 76 | 52 | 0 | 0 | 1,637 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.11669 | 0.29548 | 0.03180 | 0.05988 | 0.00000 | 0.01288 | 0.00000 | 0.02074 | 0.01425 | 0.00000 | 0.00000 | 0.44828 |
| 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 | | (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 | | (36) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (36) |
| 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 | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 207 | Total Reserve | | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | 0 | (863) | 0 | (1,741) | (1,199) | 0 | 0 | (1,352) |
| 208 | Total Net Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | 0 | 2,518 | 0 | 3,704 | 2,391 | 0 | 0 | 1,602 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.40108 | 0.01711 | 0.21494 | 0.20494 | 0.00000 | 0.03992 | 0.00000 | 0.05872 | 0.03790 | 0.00000 | 0.00000 | 0.02539 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 678 | 678 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 69 | 69 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 58 | 58 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 937 | 937 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 644 | - | - | 644 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 430 | - | - | - | 430 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 41 | - | - | - | - | - | 41 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 25 | - | - | - | - | - | - | - | 25 | - | - | - | - |
| 223 | Distribution Metering | | 18 | - | - | - | - | - | - | - | - | 18 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 78 | 11 | 28 | 3 | 6 | - | 1 | - | 2 | 1 | - | - | 26 |
| 227 | Retail 100%, Class = Net Plant | | (41) | (17) | (1) | (9) | (8) | - | (2) | - | (2) | (2) | - | - | (1) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,936 | 1,737 | 27 | 638 | 427 | 0 | 40 | 0 | 24 | 18 | 0 | 0 | 25 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.59145 | 0.00915 | 0.21725 | 0.14552 | 0.00000 | 0.01370 | 0.00000 | 0.00834 | 0.00597 | 0.00000 | 0.00000 | 0.00862 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 345 | 345 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 56 | - | - | 56 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 7 | - | - | - | 7 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 16 | 2 | 6 | 1 | 1 | - | 0 | - | 0 | 0 | - | - | 5 |
| 239 | Plant Held for Future Use Total | | 428 | 352 | 6 | 57 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82146 | 0.01305 | 0.13206 | 0.01882 | 0.00000 | 0.00057 | 0.00000 | 0.00092 | 0.00063 | 0.00000 | 0.00000 | 0.01248 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 229 | 229 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 22 | 22 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 582 | - | 582 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 493 | - | 493 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,778) | (221) | (588) | (73) | (125) | - | (25) | - | (60) | (54) | - | - | (631) |
| 255 | Retail 100%, Class = # Bills | | 1,092 | - | - | - | - | - | - | - | - | - | - | - | 1,092 |
| 256 | Retail 100%, Class = Prod | | (748) | (748) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,417 | 569 | 24 | 305 | 290 | - | 57 | - | 83 | 54 | - | - | 36 |
| 258 | Retail 100%, Class = T&D | | (278) | (4) | - | (100) | (97) | - | (21) | - | (34) | (22) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 53 | - | - | - | - | - | - | - | - | 53 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (31) | (31) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,225 | 557 | 29 | 216 | 214 | - | 46 | - | 74 | 49 | - | - | 40 |
| 264 | Gross Trans Plant | | (40) | (2) | - | (38) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 2,264 | 395 | 541 | 310 | 282 | 0 | 56 | 0 | 63 | 80 | 0 | 0 | 537 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.17453 | 0.23886 | 0.13690 | 0.12443 | 0.00000 | 0.02490 | 0.00000 | 0.02789 | 0.03526 | 0.00000 | 0.00000 | 0.23722 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 90,014 | 40,918 | 2,134 | 15,872 | 15,721 | 0 | 3,381 | 0 | 5,445 | 3,590 | 0 | 0 | 2,953 |
| 271 | Accumulated Depreciation | | (26,934) | (15,618) | (1,054) | (2,313) | (2,794) | 0 | (863) | 0 | (1,741) | (1,199) | 0 | 0 | (1,352) |
| 272 | Net Electric Plant in Service | | 63,080 | 25,300 | 1,079 | 13,559 | 12,927 | 0 | 2,518 | 0 | 3,704 | 2,391 | 0 | 0 | 1,602 |
| 273 | Construction Work in Progress | | 2,936 | 1,737 | 27 | 638 | 427 | 0 | 40 | 0 | 24 | 18 | 0 | 0 | 25 |
| 274 | Plant Held for Future Use | | 428 | 352 | 6 | 57 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 275 | Working Capital | | 2,264 | 395 | 541 | 310 | 282 | 0 | 56 | 0 | 63 | 80 | 0 | 0 | 537 |
| 276 | Total Rate Base | | 68,708 | 27,784 | 1,652 | 14,563 | 13,644 | 0 | 2,615 | 0 | 3,792 | 2,488 | 0 | 0 | 2,169 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.40437 | 0.02405 | 0.21195 | 0.19858 | 0.00000 | 0.03806 | 0.00000 | 0.05519 | 0.03622 | 0.00000 | 0.00000 | 0.03157 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 12,412 | 4,368 | 1,279 | 1,871 | 1,980 | - | 383 | - | 387 | 612 | - | - | 1,532 |
| 282 | Production Solar Demand | | 374 | 374 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 12,787 | 4,743 | 1,279 | 1,871 | 1,980 | - | 383 | - | 387 | 612 | - | - | 1,532 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 12,787 | 4,743 | 1,279 | 1,871 | 1,980 | 0 | 383 | 0 | 387 | 612 | 0 | 0 | 1,532 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.37090 | 0.10003 | 0.14632 | 0.15482 | 0.00000 | 0.02997 | 0.00000 | 0.03024 | 0.04788 | 0.00000 | 0.00000 | 0.11983 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 12,391 | 4,547 | 1,269 | 1,703 | 1,801 | - | 364 | - | 594 | 591 | - | - | 1,521 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 12,391 | 4,547 | 1,269 | 1,703 | 1,801 | - | 364 | - | 594 | 591 | - | - | 1,521 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36698 | 0.10243 | 0.13746 | 0.14536 | 0.00000 | 0.02939 | 0.00000 | 0.04793 | 0.04773 | 0.00000 | 0.00000 | 0.12273 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 35 | - | - | 35 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 301 | Distribution Service | | 240 | - | - | - | - | - | - | - | 240 | - | - | - | - |
| 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 | | 290 | 1 | 0 | 36 | 1 | 0 | 10 | 0 | 240 | 0 | 0 | 0 | 2 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00240 | 0.00014 | 0.12286 | 0.00341 | 0.00000 | 0.03365 | 0.00000 | 0.83031 | 0.00021 | 0.00000 | 0.00000 | 0.00702 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 124 | 124 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 10 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 19 | 19 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 58 | 58 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 211 | 211 | 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 | | 538 | - | 538 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 48 | - | 48 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 44 | - | 44 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 672 | 0 | 672 | 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 | | 883 | 211 | 672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23884 | 0.76116 | 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 | | 75 | - | - | 75 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 77 | 2 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02141 | 0.00000 | 0.97859 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 134 | - | - | - | 134 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 26 | - | - | - | - | - | 26 | - | - | - | - | - | - |
| 344 | Distribution Service | | 75 | - | - | - | - | - | - | - | 75 | - | - | - | - |
| 345 | Distribution Metering | | 70 | - | - | - | - | - | - | - | - | 70 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 305 | 0 | 0 | 0 | 134 | 0 | 26 | 0 | 75 | 70 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43902 | 0.00000 | 0.08529 | 0.00000 | 0.24543 | 0.23026 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 588 | - | - | - | - | - | - | - | - | - | - | - | 588 |
| 356 | Customer Accounting O&M | | 590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 588 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00287 | 0.00000 | 0.00000 | 0.99713 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 24 | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 361 | Customer Serv & Info. O&M | | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 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 | | 114 | - | - | - | - | - | - | - | - | - | - | - | 114 |
| 366 | Sales O&M | | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114 |
| 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 | | 870 | 122 | 308 | 33 | 62 | - | 13 | - | 22 | 15 | - | - | 295 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 75 | 34 | 2 | 13 | 13 | - | 3 | - | 5 | 3 | - | - | 2 |
| 373 | Retail 100%, Class = # Bills | | 31 | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 975 | 156 | 310 | 46 | 75 | 0 | 16 | 0 | 26 | 18 | 0 | 0 | 328 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.15953 | 0.31768 | 0.04749 | 0.07738 | 0.00000 | 0.01664 | 0.00000 | 0.02680 | 0.01828 | 0.00000 | 0.00000 | 0.33620 |
| 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 | | 2,968 | 368 | 982 | 122 | 209 | 0 | 42 | 0 | 101 | 90 | 0 | 0 | 1,054 |
| 387 | Total O&M Allocators | | 1.00000 | 0.12403 | 0.33085 | 0.04111 | 0.07049 | 0.00000 | 0.01422 | 0.00000 | 0.03400 | 0.03021 | 0.00000 | 0.00000 | 0.35509 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 11 | | | | | | | | | | | | 11 |
| 390 | Total Adjusted O&M | | 2,979 | 368 | 982 | 122 | 209 | - | 42 | - | 101 | 90 | - | - | 1,065 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,166 | 1,166 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 198 | 198 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 105 | 105 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 397 | 397 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,867 | 1,867 | 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 | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 393 | - | - | 393 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 409 | 12 | 0 | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03054 | 0.00000 | 0.96946 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,276 | 1,879 | 0 | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82578 | 0.00000 | 0.17422 | 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 | | 463 | - | - | - | 463 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 104 | - | - | - | - | - | 104 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 176 | - | - | - | - | - | - | - | 176 | - | - | - | - |
| 423 | Distribution Metering | | 228 | - | - | - | - | - | - | - | - | 228 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 971 | 0 | 0 | 0 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.47700 | 0.00000 | 0.10759 | 0.00000 | 0.18108 | 0.23433 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,380 | 12 | 0 | 396 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00905 | 0.00000 | 0.28727 | 0.33565 | 0.00000 | 0.07571 | 0.00000 | 0.12742 | 0.16489 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 3,247 | 1,879 | 0 | 396 | 463 | 0 | 104 | 0 | 176 | 228 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.57878 | 0.00000 | 0.12211 | 0.14267 | 0.00000 | 0.03218 | 0.00000 | 0.05416 | 0.07009 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 374 | 52 | 132 | 14 | 27 | - | 6 | - | 9 | 6 | - | - | 127 |
| 438 | Retail 100%, Class = # Bills | | 88 | - | - | - | - | - | - | - | - | - | - | - | 88 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 461 | 52 | 132 | 14 | 27 | 0 | 6 | 0 | 9 | 6 | 0 | 0 | 214 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.11334 | 0.28697 | 0.03089 | 0.05816 | 0.00000 | 0.01251 | 0.00000 | 0.02014 | 0.01384 | 0.00000 | 0.00000 | 0.46416 |
| 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 | | 46 | - | - | - | - | - | - | - | - | - | - | - | 46 |
| 451 | Retail 100%, Class = Net Plant | | 63 | 25 | 1 | 14 | 13 | - | 3 | - | 4 | 2 | - | - | 2 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 66 | - | - | - | - | - | - | - | - | 66 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 191 | 41 | 1 | 14 | 13 | 0 | 3 | 0 | 4 | 69 | 0 | 0 | 48 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,899 | 1,972 | 133 | 424 | 503 | 0 | 113 | 0 | 189 | 302 | 0 | 0 | 262 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.50585 | 0.03423 | 0.10882 | 0.12901 | 0.00000 | 0.02893 | 0.00000 | 0.04844 | 0.07758 | 0.00000 | 0.00000 | 0.06714 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 77 | 11 | 27 | 3 | 6 | - | 1 | - | 2 | 1 | - | - | 26 |
| 466 | Net Total Plant | | 614 | 246 | 11 | 132 | 126 | - | 25 | - | 36 | 23 | - | - | 16 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 691 | 257 | 38 | 135 | 131 | 0 | 26 | 0 | 38 | 25 | 0 | 0 | 42 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.37199 | 0.05464 | 0.19525 | 0.19011 | 0.00000 | 0.03720 | 0.00000 | 0.05495 | 0.03558 | 0.00000 | 0.00000 | 0.06028 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 13,076 | 4,743 | 1,279 | 1,907 | 1,981 | 0 | 393 | 0 | 627 | 612 | 0 | 0 | 1,534 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 7,565 | 2,596 | 1,153 | 680 | 843 | 0 | 181 | 0 | 328 | 417 | 0 | 0 | 1,368 |
| 477 | Net Oper. Income (NOI) before Tax | | 5,511 | 2,147 | 126 | 1,226 | 1,138 | 0 | 212 | 0 | 300 | 196 | 0 | 0 | 166 |
| 478 | Interest Expense | Line 8 x WACC | 1,272 | 514 | 31 | 270 | 253 | - | 48 | - | 70 | 46 | - | - | 40 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 4,239 | 1,633 | 95 | 957 | 885 | - | 164 | - | 229 | 150 | - | - | 126 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 4,239 | 1,633 | 95 | 957 | 885 | 0 | 164 | 0 | 229 | 150 | 0 | 0 | 126 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 484 | State Temporary Differences | JSS Sch. 12 | (2,110) | (959) | (50) | (372) | (369) | - | (79) | - | (128) | (84) | - | - | (69) |
| 485 | State Taxable Income | Ln 482:484 | 2,196 | 704 | 47 | 596 | 528 | 0 | 87 | 0 | 106 | 68 | 0 | 0 | 59 |
| 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 | 121 | 39 | 3 | 33 | 29 | - | 5 | - | 6 | 4 | - | - | 3 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 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 | 237 | 92 | 5 | 53 | 49 | - | 9 | - | 13 | 8 | - | - | 7 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 4,239 | 1,633 | 95 | 957 | 885 | - | 164 | - | 229 | 150 | - | - | 126 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (2,087) | (949) | (49) | (368) | (364) | - | (78) | - | (126) | (83) | - | - | (68) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (121) | (39) | (3) | (33) | (29) | - | (5) | - | (6) | (4) | - | - | (3) |
| 497 | Fed. Taxable Income | Ln 493:496 | 2,099 | 676 | 45 | 568 | 504 | - | 83 | - | 101 | 65 | - | - | 56 |
| 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 | 441 | 142 | 9 | 119 | 106 | - | 18 | - | 21 | 14 | - | - | 12 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 441 | 142 | 9 | 119 | 106 | - | 18 | - | 21 | 14 | - | - | 12 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (24) | (11) | (1) | (4) | (4) | - | (1) | - | (1) | (1) | - | - | (1) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 448 | 104 | 5 | 150 | 130 | - | 20 | - | 20 | 12 | - | - | 6 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 562 | 181 | 12 | 152 | 135 | - | 22 | - | 27 | 17 | - | - | 15 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 530 | 241 | 13 | 93 | 93 | - | 20 | - | 32 | 21 | - | - | 17 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 514 | Total Amortization of ITC | Line 504 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 685 | 196 | 10 | 203 | 179 | - | 29 | - | 33 | 21 | - | - | 13 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 524 | Interest Expense | Line 8 x WACC | (1,272) | (514) | (31) | (270) | (253) | - | (48) | - | (70) | (46) | - | - | (40) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (2,087) | (949) | (49) | (368) | (364) | - | (78) | - | (126) | (83) | - | - | (68) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,566 | 493 | 33 | 432 | 382 | - | 62 | - | 75 | 48 | - | - | 41 |
| 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 | 416 | 131 | 9 | 115 | 101 | - | 17 | - | 20 | 13 | - | - | 11 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (6) | (3) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (326) | (189) | (13) | (28) | (34) | - | (10) | - | (21) | (15) | - | - | (16) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 9 | (95) | (6) | 73 | 54 | - | 3 | - | (6) | (5) | - | - | (8) |
| 541 | Total FIT - Deferred | Line 532 | 438 | 199 | 10 | 77 | 77 | - | 16 | - | 27 | 17 | - | - | 14 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 448 | 104 | 5 | 150 | 130 | - | 20 | - | 20 | 12 | - | - | 6 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,826 | 1,952 | 116 | 1,023 | 958 | - | 184 | - | 266 | 175 | - | - | 152 |
| 546 | Interest Expense | Line 27 x WACC | (1,272) | (514) | (31) | (270) | (253) | - | (48) | - | (70) | (46) | - | - | (40) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 31 | 2 | 12 | 12 | - | 3 | - | 4 | 3 | - | - | 2 |
| 548 | Temporary State Differences | JSS Sch. 12 | (2,110) | (959) | (50) | (372) | (369) | - | (79) | - | (128) | (84) | - | - | (69) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 5 | - | - | 4 |
| 550 | Net FIT Allowable | Line 542 | 448 | 104 | 5 | 150 | 130 | - | 20 | - | 20 | 12 | - | - | 6 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 2,075 | 666 | 44 | 564 | 499 | - | 82 | - | 100 | 64 | - | - | 55 |
| 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 | 121 | 39 | 3 | 33 | 29 | - | 5 | - | 6 | 4 | - | - | 3 |
| 555 | Total SIT - Deferred | Line 549 | 116 | 53 | 3 | 20 | 20 | - | 4 | - | 7 | 5 | - | - | 4 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 237 | 92 | 5 | 53 | 49 | - | 9 | - | 13 | 8 | - | - | 7 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 685 | 196 | 10 | 203 | 179 | - | 29 | - | 33 | 21 | - | - | 13 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28608 | 0.01445 | 0.29688 | 0.26213 | 0.00000 | 0.04198 | 0.00000 | 0.04850 | 0.03046 | 0.00000 | 0.00000 | 0.01954 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 86 | 86 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 217 | - | 217 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 27 | - | 27 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 12 | - | 12 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 35 | - | 35 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 404 | 114 | 290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 32 | 1 | - | 31 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 105 | - | - | - | 59 | - | 13 | - | 20 | 13 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 542 | 115 | 290 | 31 | 59 | 0 | 13 | 0 | 20 | 13 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 201 | - | - | - | - | - | - | - | - | 1 | - | - | 200 |
| 578 | Customer Service & Info. | | 37 | - | - | - | - | - | - | - | - | - | - | - | 37 |
| 579 | Sales | | 41 | - | - | - | - | - | - | - | - | - | - | - | 41 |
| 580 | Subtotal before Admin & Gen | | 820 | 115 | 290 | 31 | 59 | - | 13 | - | 20 | 14 | - | - | 278 |
| 581 | Admin & General | | 367 | 51 | 130 | 14 | 26 | - | 6 | - | 9 | 6 | - | - | 124 |
| 582 | Total | | 1,187 | 166 | 420 | 45 | 85 | - | 18 | - | 30 | 20 | - | - | 402 |
| 583 | Total Labor Allocator | | 1.00000 | 0.13987 | 0.35416 | 0.03812 | 0.07178 | 0.00000 | 0.01544 | 0.00000 | 0.02486 | 0.01707 | 0.00000 | 0.00000 | 0.33871 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | - | 372,458 | - | 17,781 | 35,367 | - | - | 9,722 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | - | (95,034) | - | (5,685) | (11,814) | - | - | (4,449) |
| 4 | Net Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | - | 277,424 | - | 12,096 | 23,553 | - | - | 5,273 |
| 5 | Construction Work in Progress | Line 229 | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | - | 4,433 | - | 80 | 173 | - | - | 83 |
| 6 | Plant Held for Future Use | Line 239 | 33,695 | 27,903 | 354 | 4,610 | 780 | - | 27 | - | 1 | 3 | - | - | 18 |
| 7 | Working Capital | Line 265 | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | - | 6,210 | - | 206 | 787 | - | - | 1,768 |
| 8 | Total Rate Base | | 5,150,143 | 2,204,438 | 104,718 | 1,187,378 | 1,321,475 | - | 288,094 | - | 12,383 | 24,515 | - | - | 7,142 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 856,755 | 376,285 | 81,056 | 152,548 | 191,731 | - | 42,218 | - | 1,263 | 6,031 | - | - | 5,624 |
| 12 | Revenue Credits | Line 307 | 4,919 | 55 | 3 | 2,900 | 96 | - | 1,073 | - | 785 | 1 | - | - | 7 |
| 13 | Total Revenue | | 861,674 | 376,340 | 81,059 | 155,448 | 191,827 | - | 43,291 | - | 2,048 | 6,032 | - | - | 5,631 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 131,606 | 29,211 | 62,232 | 9,949 | 20,264 | - | 4,651 | - | 330 | 883 | - | - | 4,086 |
| 17 | Depreciation | Line 460 | 265,117 | 156,473 | 8,456 | 34,592 | 48,714 | - | 12,424 | - | 617 | 2,980 | - | - | 862 |
| 18 | Tax Other Than Income Tax | Line 470 | 49,830 | 20,388 | 2,392 | 10,997 | 12,719 | - | 2,831 | - | 124 | 242 | - | - | 137 |
| 19 | Gain/Loss on Disposition | | (272) | (115) | (4) | (63) | (72) | - | (16) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 446,280 | 205,957 | 73,076 | 55,474 | 81,625 | - | 19,889 | - | 1,070 | 4,104 | - | - | 5,085 |
| 21 | Income Tax Expense | Line 517 | 53,638 | 15,538 | 627 | 16,570 | 17,379 | - | 3,166 | - | 108 | 205 | - | - | 44 |
| 22 | Total Operating Expense | | 499,918 | 221,496 | 73,703 | 72,044 | 99,004 | - | 23,054 | - | 1,178 | 4,310 | - | - | 5,129 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 856,755 | 376,285 | 81,056 | 152,548 | 191,731 | - | 42,218 | - | 1,263 | 6,031 | - | - | 5,624 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 856,755 | 376,285 | 81,056 | 152,548 | 191,731 | | 42,218 | | 1,263 | 6,031 | | | 5,624 |
| 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 | | 1,949,917 | 1,949,917 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 167,800 | 167,800 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 178,044 | 178,044 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 833,492 | 833,492 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 3,129,253 | 3,129,253 | 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 | | 23,373 | 23,373 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 1,375 | 1,375 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 12,190 | 12,190 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 13,538 | 13,538 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,262,974 | - | - | 1,262,974 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 12,398 | - | - | 12,398 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 1,325,847 | 50,476 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03807 | 0.00000 | 0.96193 | 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 | | 4,455,100 | 3,179,728 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71373 | 0.00000 | 0.28627 | 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 | | 1,480,727 | - | - | - | 1,480,727 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 362,213 | - | - | - | - | - | 362,213 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 17,292 | - | - | - | - | - | - | - | 17,292 | - | - | - | - |
| 71 | Distribution Metering | | 34,354 | - | - | - | - | - | - | - | - | 34,354 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 1,894,586 | 0 | 0 | 0 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78156 | 0.00000 | 0.19118 | 0.00000 | 0.00913 | 0.01813 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 3,220,433 | 50,476 | 0 | 1,275,372 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01567 | 0.00000 | 0.39602 | 0.45979 | 0.00000 | 0.11247 | 0.00000 | 0.00537 | 0.01067 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 6,349,686 | 3,179,728 | 0 | 1,275,372 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.50077 | 0.00000 | 0.20086 | 0.23320 | 0.00000 | 0.05704 | 0.00000 | 0.00272 | 0.00541 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 281,139 | 66,859 | 135,211 | 18,724 | 41,880 | - | 10,245 | - | 489 | 1,013 | - | - | 6,718 |
| 86 | Retail 100%, Class = # Bills | | 3,052 | - | - | - | - | - | - | - | - | - | - | - | 3,052 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 284,192 | 66,859 | 135,211 | 18,724 | 41,880 | 0 | 10,245 | 0 | 489 | 1,013 | 0 | 0 | 9,770 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23526 | 0.47578 | 0.06588 | 0.14737 | 0.00000 | 0.03605 | 0.00000 | 0.00172 | 0.00357 | 0.00000 | 0.00000 | 0.03438 |
| 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 | | (48) | - | - | - | - | - | - | - | - | - | - | - | (48) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (48) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.48940 | 0.02038 | 0.19508 | 0.22952 | 0.00000 | 0.05615 | 0.00000 | 0.00268 | 0.00533 | 0.00000 | 0.00000 | 0.00147 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 856,294 | 856,294 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 116,935 | 116,935 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 128,817 | 128,817 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 98,266 | 98,266 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 1,200,311 | 1,200,311 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 4,003 | 4,003 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 577 | 577 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 724 | 724 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 546 | 546 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 177,873 | - | - | 177,873 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 1,488 | - | - | 1,488 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 185,212 | 5,851 | 0 | 179,361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03159 | 0.00000 | 0.96841 | 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 | | 1,385,523 | 1,206,162 | 0 | 179,361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87055 | 0.00000 | 0.12945 | 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 | | 249,888 | - | - | - | 249,888 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 89,971 | - | - | - | - | - | 89,971 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 5,444 | - | - | - | - | - | - | - | 5,444 | - | - | - | - |
| 139 | Distribution Metering | | 11,314 | - | - | - | - | - | - | - | - | 11,314 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 356,616 | 0 | 0 | 0 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.70072 | 0.00000 | 0.25229 | 0.00000 | 0.01526 | 0.03172 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 541,827 | 5,851 | 0 | 179,361 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01080 | 0.00000 | 0.33103 | 0.46119 | 0.00000 | 0.16605 | 0.00000 | 0.01005 | 0.02088 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 1,742,138 | 1,206,162 | 0 | 179,361 | 249,888 | 0 | 89,971 | 0 | 5,444 | 11,314 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69235 | 0.00000 | 0.10295 | 0.14344 | 0.00000 | 0.05164 | 0.00000 | 0.00312 | 0.00649 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 138,943 | 33,043 | 66,823 | 9,254 | 20,698 | - | 5,063 | - | 242 | 501 | - | - | 3,320 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,060 | - | - | - | - | - | - | - | - | - | - | - | 1,060 |
| 156 | General & Intangible Plant Total | | 140,003 | 33,043 | 66,823 | 9,254 | 20,698 | 0 | 5,063 | 0 | 242 | 501 | 0 | 0 | 4,380 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23601 | 0.47730 | 0.06610 | 0.14784 | 0.00000 | 0.03616 | 0.00000 | 0.00173 | 0.00358 | 0.00000 | 0.00000 | 0.03128 |
| 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 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 70 | - | - | - | - | - | - | - | - | - | - | - | 70 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 1,882,211 | 1,239,205 | 66,823 | 188,614 | 270,586 | 0 | 95,034 | 0 | 5,685 | 11,814 | 0 | 0 | 4,449 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.65838 | 0.03550 | 0.10021 | 0.14376 | 0.00000 | 0.05049 | 0.00000 | 0.00302 | 0.00628 | 0.00000 | 0.00000 | 0.00236 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 3,129,253 | 3,129,253 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (1,200,311) | (1,200,311) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 1,928,942 | 1,928,942 | 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 | | 1,325,847 | 50,476 | 0 | 1,275,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (185,212) | (5,851) | 0 | (179,361) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,140,636 | 44,625 | 0 | 1,096,011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03912 | 0.00000 | 0.96088 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 1,894,586 | 0 | 0 | 0 | 1,480,727 | 0 | 362,213 | 0 | 17,292 | 34,354 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (356,616) | 0 | 0 | 0 | (249,888) | 0 | (89,971) | 0 | (5,444) | (11,314) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 1,537,970 | 0 | 0 | 0 | 1,230,839 | 0 | 272,242 | 0 | 11,848 | 23,040 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.80030 | 0.00000 | 0.17701 | 0.00000 | 0.00770 | 0.01498 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 284,192 | 66,859 | 135,211 | 18,724 | 41,880 | 0 | 10,245 | 0 | 489 | 1,013 | 0 | 0 | 9,770 |
| 192 | General & Intangible Reserve | | (140,003) | (33,043) | (66,823) | (9,254) | (20,698) | 0 | (5,063) | 0 | (242) | (501) | 0 | 0 | (4,380) |
| 193 | General & Intangible Net Plant | | 144,188 | 33,816 | 68,388 | 9,470 | 21,183 | 0 | 5,182 | 0 | 247 | 513 | 0 | 0 | 5,390 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23453 | 0.47430 | 0.06568 | 0.14691 | 0.00000 | 0.03594 | 0.00000 | 0.00172 | 0.00355 | 0.00000 | 0.00000 | 0.03738 |
| 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 | | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (48) |
| 202 | Other Reserve | | (70) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (70) |
| 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 | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 207 | Total Reserve | | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | 0 | (95,034) | 0 | (5,685) | (11,814) | 0 | 0 | (4,449) |
| 208 | Total Net Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | 0 | 277,424 | 0 | 12,096 | 23,553 | 0 | 0 | 5,273 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.42246 | 0.01439 | 0.23265 | 0.26349 | 0.00000 | 0.05839 | 0.00000 | 0.00255 | 0.00496 | 0.00000 | 0.00000 | 0.00111 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 53,819 | 53,819 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 5,471 | 5,471 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 4,597 | 4,597 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 74,368 | 74,368 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 52,499 | - | - | 52,499 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 41,667 | - | - | - | 41,667 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 4,483 | - | - | - | - | - | 4,483 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 82 | - | - | - | - | - | - | - | 82 | - | - | - | - |
| 223 | Distribution Metering | | 175 | - | - | - | - | - | - | - | - | 175 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 3,633 | 864 | 1,747 | 242 | 541 | - | 132 | - | 6 | 13 | - | - | 87 |
| 227 | Retail 100%, Class = Net Plant | | (3,124) | (1,320) | (45) | (727) | (823) | - | (182) | - | (8) | (15) | - | - | (3) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | 0 | 4,433 | 0 | 80 | 173 | 0 | 0 | 83 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.57979 | 0.00716 | 0.21885 | 0.17413 | 0.00000 | 0.01865 | 0.00000 | 0.00034 | 0.00073 | 0.00000 | 0.00000 | 0.00035 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 27,409 | 27,409 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 319 | 319 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 4,561 | - | - | 4,561 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 671 | - | - | - | 671 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 736 | 175 | 354 | 49 | 110 | - | 27 | - | 1 | 3 | - | - | 18 |
| 239 | Plant Held for Future Use Total | | 33,695 | 27,903 | 354 | 4,610 | 780 | 0 | 27 | 0 | 1 | 3 | 0 | 0 | 18 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82809 | 0.01051 | 0.13680 | 0.02316 | 0.00000 | 0.00080 | 0.00000 | 0.00004 | 0.00008 | 0.00000 | 0.00000 | 0.00052 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 18,190 | 18,190 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 1,619 | 1,619 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 1,766 | 1,766 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 36,912 | - | 36,912 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 31,268 | - | 31,268 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 272 | 272 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (78,475) | (17,500) | (37,283) | (5,960) | (12,140) | - | (2,786) | - | (197) | (529) | - | - | (2,079) |
| 255 | Retail 100%, Class = # Bills | | 3,596 | - | - | - | - | - | - | - | - | - | - | - | 3,596 |
| 256 | Retail 100%, Class = Prod | | (59,365) | (59,365) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 106,771 | 45,107 | 1,537 | 24,841 | 28,134 | - | 6,234 | - | 272 | 529 | - | - | 118 |
| 258 | Retail 100%, Class = T&D | | (20,492) | (321) | - | (8,115) | (9,422) | - | (2,305) | - | (110) | (219) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 524 | - | - | - | - | - | - | - | - | 524 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (2,464) | (2,464) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 90,260 | 44,173 | 1,840 | 17,607 | 20,717 | - | 5,068 | - | 242 | 481 | - | - | 132 |
| 264 | Gross Trans Plant | | (3,221) | (123) | - | (3,099) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | 0 | 6,210 | 0 | 206 | 787 | 0 | 0 | 1,768 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.24657 | 0.26953 | 0.19875 | 0.21459 | 0.00000 | 0.04884 | 0.00000 | 0.00162 | 0.00619 | 0.00000 | 0.00000 | 0.01390 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 6,633,830 | 3,246,587 | 135,211 | 1,294,095 | 1,522,607 | 0 | 372,458 | 0 | 17,781 | 35,367 | 0 | 0 | 9,722 |
| 271 | Accumulated Depreciation | | (1,882,211) | (1,239,205) | (66,823) | (188,614) | (270,586) | 0 | (95,034) | 0 | (5,685) | (11,814) | 0 | 0 | (4,449) |
| 272 | Net Electric Plant in Service | | 4,751,619 | 2,007,383 | 68,388 | 1,105,481 | 1,252,022 | 0 | 277,424 | 0 | 12,096 | 23,553 | 0 | 0 | 5,273 |
| 273 | Construction Work in Progress | | 237,669 | 137,799 | 1,702 | 52,014 | 41,385 | 0 | 4,433 | 0 | 80 | 173 | 0 | 0 | 83 |
| 274 | Plant Held for Future Use | | 33,695 | 27,903 | 354 | 4,610 | 780 | 0 | 27 | 0 | 1 | 3 | 0 | 0 | 18 |
| 275 | Working Capital | | 127,161 | 31,354 | 34,274 | 25,274 | 27,288 | 0 | 6,210 | 0 | 206 | 787 | 0 | 0 | 1,768 |
| 276 | Total Rate Base | | 5,150,143 | 2,204,438 | 104,718 | 1,187,378 | 1,321,475 | 0 | 288,094 | 0 | 12,383 | 24,515 | 0 | 0 | 7,142 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.42803 | 0.02033 | 0.23055 | 0.25659 | 0.00000 | 0.05594 | 0.00000 | 0.00240 | 0.00476 | 0.00000 | 0.00000 | 0.00139 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 827,057 | 346,586 | 81,056 | 152,548 | 191,731 | - | 42,218 | - | 1,263 | 6,031 | - | - | 5,624 |
| 282 | Production Solar Demand | | 29,699 | 29,699 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 856,755 | 376,285 | 81,056 | 152,548 | 191,731 | - | 42,218 | - | 1,263 | 6,031 | - | - | 5,624 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 856,755 | 376,285 | 81,056 | 152,548 | 191,731 | 0 | 42,218 | 0 | 1,263 | 6,031 | 0 | 0 | 5,624 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.43920 | 0.09461 | 0.17805 | 0.22379 | 0.00000 | 0.04928 | 0.00000 | 0.00147 | 0.00704 | 0.00000 | 0.00000 | 0.00656 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 808,036 | 360,802 | 80,432 | 138,878 | 174,448 | - | 40,125 | - | 1,939 | 5,826 | - | - | 5,586 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 808,036 | 360,802 | 80,432 | 138,878 | 174,448 | - | 40,125 | - | 1,939 | 5,826 | - | - | 5,586 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.44652 | 0.09954 | 0.17187 | 0.21589 | 0.00000 | 0.04966 | 0.00000 | 0.00240 | 0.00721 | 0.00000 | 0.00000 | 0.00691 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 2,870 | - | - | 2,870 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 63 | - | - | - | 63 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 1,066 | - | - | - | - | - | 1,066 | - | - | - | - | - | - |
| 301 | Distribution Service | | 785 | - | - | - | - | - | - | - | 785 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 7 | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 129 | 55 | 3 | 30 | 33 | - | 7 | - | 0 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 4,919 | 55 | 3 | 2,900 | 96 | 0 | 1,073 | 0 | 785 | 1 | 0 | 0 | 7 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01121 | 0.00053 | 0.58959 | 0.01944 | 0.00000 | 0.21816 | 0.00000 | 0.15958 | 0.00012 | 0.00000 | 0.00000 | 0.00136 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 9,838 | 9,838 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 814 | 814 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 1,519 | 1,519 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 4,564 | 4,564 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 16,735 | 16,735 | 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 | | 34,105 | - | 34,105 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 3,056 | - | 3,056 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 2,787 | - | 2,787 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 2,651 | - | 2,651 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 42,598 | 0 | 42,598 | 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 | | 59,333 | 16,735 | 42,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.28205 | 0.71795 | 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 | | 61 | 61 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 32 | 32 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 35 | 35 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 6,140 | - | - | 6,140 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 32 | - | - | 32 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 6,304 | 131 | 0 | 6,173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02084 | 0.00000 | 0.97916 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 12,955 | - | - | - | 12,955 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 2,863 | - | - | - | - | - | 2,863 | - | - | - | - | - | - |
| 344 | Distribution Service | | 244 | - | - | - | - | - | - | - | 244 | - | - | - | - |
| 345 | Distribution Metering | | 691 | - | - | - | - | - | - | - | - | 691 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 16,754 | 0 | 0 | 0 | 12,955 | 0 | 2,863 | 0 | 244 | 691 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.77329 | 0.00000 | 0.17088 | 0.00000 | 0.01458 | 0.04126 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 17 | - | - | - | - | - | - | - | - | 17 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 1,935 | - | - | - | - | - | - | - | - | - | - | - | 1,935 |
| 356 | Customer Accounting O&M | | 1,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 1,935 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00854 | 0.00000 | 0.00000 | 0.99146 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 80 | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 361 | Customer Serv & Info. O&M | | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 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 | | 375 | - | - | - | - | - | - | - | - | - | - | - | 375 |
| 366 | Sales O&M | | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 375 |
| 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 | | 40,591 | 9,653 | 19,522 | 2,703 | 6,047 | - | 1,479 | - | 71 | 146 | - | - | 970 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 5,499 | 2,691 | 112 | 1,073 | 1,262 | - | 309 | - | 15 | 29 | - | - | 8 |
| 373 | Retail 100%, Class = # Bills | | 101 | - | - | - | - | - | - | - | - | - | - | - | 101 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 46,191 | 12,344 | 19,634 | 3,776 | 7,309 | 0 | 1,788 | 0 | 85 | 176 | 0 | 0 | 1,079 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26724 | 0.42506 | 0.08175 | 0.15823 | 0.00000 | 0.03871 | 0.00000 | 0.00185 | 0.00380 | 0.00000 | 0.00000 | 0.02337 |
| 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 | | 130,989 | 29,211 | 62,232 | 9,949 | 20,264 | 0 | 4,651 | 0 | 330 | 883 | 0 | 0 | 3,470 |
| 387 | Total O&M Allocators | | 1.00000 | 0.22300 | 0.47509 | 0.07595 | 0.15470 | 0.00000 | 0.03550 | 0.00000 | 0.00252 | 0.00674 | 0.00000 | 0.00000 | 0.02649 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 617 | | | | | | | | | | | | 617 |
| 390 | Total Adjusted O&M | | 131,606 | 29,211 | 62,232 | 9,949 | 20,264 | - | 4,651 | - | 330 | 883 | - | - | 4,086 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 92,530 | 92,530 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 15,749 | 15,749 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 8,363 | 8,363 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 31,471 | 31,471 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 148,113 | 148,113 | 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 | | 432 | 432 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 25 | 25 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 250 | 250 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 284 | 284 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 32,053 | - | - | 32,053 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 273 | - | - | 273 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 33,317 | 991 | 0 | 32,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02975 | 0.00000 | 0.97025 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 181,430 | 149,104 | 0 | 32,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82183 | 0.00000 | 0.17817 | 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 | | 44,866 | - | - | - | 44,866 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 11,511 | - | - | - | - | - | 11,511 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 574 | - | - | - | - | - | - | - | 574 | - | - | - | - |
| 423 | Distribution Metering | | 2,242 | - | - | - | - | - | - | - | - | 2,242 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 59,193 | 0 | 0 | 0 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.75796 | 0.00000 | 0.19447 | 0.00000 | 0.00970 | 0.03788 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 92,510 | 991 | 0 | 32,326 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01071 | 0.00000 | 0.34943 | 0.48498 | 0.00000 | 0.12443 | 0.00000 | 0.00621 | 0.02424 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 240,623 | 149,104 | 0 | 32,326 | 44,866 | 0 | 11,511 | 0 | 574 | 2,242 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.61966 | 0.00000 | 0.13434 | 0.18646 | 0.00000 | 0.04784 | 0.00000 | 0.00239 | 0.00932 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 17,441 | 4,148 | 8,388 | 1,162 | 2,598 | - | 636 | - | 30 | 63 | - | - | 417 |
| 438 | Retail 100%, Class = # Bills | | 288 | - | - | - | - | - | - | - | - | - | - | - | 288 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 17,729 | 4,148 | 8,388 | 1,162 | 2,598 | 0 | 636 | 0 | 30 | 63 | 0 | 0 | 705 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23395 | 0.47313 | 0.06552 | 0.14655 | 0.00000 | 0.03585 | 0.00000 | 0.00171 | 0.00355 | 0.00000 | 0.00000 | 0.03975 |
| 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 | | 152 | - | - | - | - | - | - | - | - | - | - | - | 152 |
| 451 | Retail 100%, Class = Net Plant | | 4,745 | 2,004 | 68 | 1,104 | 1,250 | - | 277 | - | 12 | 24 | - | - | 5 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 652 | - | - | - | - | - | - | - | - | 652 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 1,217 | 1,217 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 6,765 | 3,222 | 68 | 1,104 | 1,250 | 0 | 277 | 0 | 12 | 675 | 0 | 0 | 157 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 265,117 | 156,473 | 8,456 | 34,592 | 48,714 | 0 | 12,424 | 0 | 617 | 2,980 | 0 | 0 | 862 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.59020 | 0.03190 | 0.13048 | 0.18374 | 0.00000 | 0.04686 | 0.00000 | 0.00233 | 0.01124 | 0.00000 | 0.00000 | 0.00325 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 3,590 | 854 | 1,726 | 239 | 535 | - | 131 | - | 6 | 13 | - | - | 86 |
| 466 | Net Total Plant | | 46,240 | 19,535 | 666 | 10,758 | 12,184 | - | 2,700 | - | 118 | 229 | - | - | 51 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 49,830 | 20,388 | 2,392 | 10,997 | 12,719 | 0 | 2,831 | 0 | 124 | 242 | 0 | 0 | 137 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.40916 | 0.04800 | 0.22069 | 0.25524 | 0.00000 | 0.05680 | 0.00000 | 0.00249 | 0.00486 | 0.00000 | 0.00000 | 0.00275 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 861,674 | 376,340 | 81,059 | 155,448 | 191,827 | 0 | 43,291 | 0 | 2,048 | 6,032 | 0 | 0 | 5,631 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 446,280 | 205,957 | 73,076 | 55,474 | 81,625 | 0 | 19,889 | 0 | 1,070 | 4,104 | 0 | 0 | 5,085 |
| 477 | Net Oper. Income (NOI) before Tax | | 415,394 | 170,382 | 7,983 | 99,974 | 110,202 | 0 | 23,402 | 0 | 978 | 1,927 | 0 | 0 | 546 |
| 478 | Interest Expense | Line 8 x WACC | 95,322 | 40,801 | 1,938 | 21,977 | 24,459 | - | 5,332 | - | 229 | 454 | - | - | 132 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 320,072 | 129,581 | 6,044 | 77,997 | 85,743 | - | 18,070 | - | 749 | 1,474 | - | - | 413 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 320,072 | 129,581 | 6,044 | 77,997 | 85,743 | 0 | 18,070 | 0 | 749 | 1,474 | 0 | 0 | 413 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 484 | State Temporary Differences | JSS Sch. 12 | (155,531) | (76,117) | (3,170) | (30,340) | (35,698) | - | (8,732) | - | (417) | (829) | - | - | (228) |
| 485 | State Taxable Income | Ln 482:484 | 169,497 | 55,890 | 2,975 | 48,624 | 51,183 | 0 | 9,616 | 0 | 345 | 671 | 0 | 0 | 193 |
| 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 | 9,322 | 3,074 | 164 | 2,674 | 2,815 | - | 529 | - | 19 | 37 | - | - | 11 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 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 | 17,877 | 7,260 | 338 | 4,343 | 4,778 | - | 1,009 | - | 42 | 83 | - | - | 23 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 320,072 | 129,581 | 6,044 | 77,997 | 85,743 | - | 18,070 | - | 749 | 1,474 | - | - | 413 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (153,798) | (75,268) | (3,135) | (30,002) | (35,300) | - | (8,635) | - | (412) | (820) | - | - | (225) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (9,322) | (3,074) | (164) | (2,674) | (2,815) | - | (529) | - | (19) | (37) | - | - | (11) |
| 497 | Fed. Taxable Income | Ln 493:496 | 161,909 | 53,665 | 2,847 | 46,288 | 48,766 | - | 9,184 | - | 331 | 643 | - | - | 185 |
| 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 | 34,001 | 11,270 | 598 | 9,720 | 10,241 | - | 1,929 | - | 70 | 135 | - | - | 39 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 34,001 | 11,270 | 598 | 9,720 | 10,241 | - | 1,929 | - | 70 | 135 | - | - | 39 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (1,796) | (879) | (37) | (350) | (412) | - | (101) | - | (5) | (10) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 35,761 | 8,278 | 289 | 12,227 | 12,601 | - | 2,156 | - | 66 | 123 | - | - | 21 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 43,323 | 14,344 | 762 | 12,395 | 13,056 | - | 2,458 | - | 89 | 172 | - | - | 49 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 39,055 | 19,114 | 796 | 7,619 | 8,964 | - | 2,193 | - | 105 | 208 | - | - | 57 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 514 | Total Amortization of ITC | Line 504 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 53,638 | 15,538 | 627 | 16,570 | 17,379 | - | 3,166 | - | 108 | 205 | - | - | 44 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 524 | Interest Expense | Line 8 x WACC | (95,322) | (40,801) | (1,938) | (21,977) | (24,459) | - | (5,332) | - | (229) | (454) | - | - | (132) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (153,798) | (75,268) | (3,135) | (30,002) | (35,300) | - | (8,635) | - | (412) | (820) | - | - | (225) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 533 | Base for FIT Computation | Ln 523:532 | 121,150 | 39,088 | 2,111 | 35,249 | 36,974 | - | 6,876 | - | 243 | 472 | - | - | 136 |
| 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 | 32,204 | 10,390 | 561 | 9,370 | 9,829 | - | 1,828 | - | 65 | 125 | - | - | 36 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (95) | (47) | (2) | (19) | (22) | - | (5) | - | (0) | (1) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (469) | (230) | (10) | (92) | (108) | - | (26) | - | (1) | (3) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (22,803) | (15,013) | (810) | (2,285) | (3,278) | - | (1,151) | - | (69) | (143) | - | - | (54) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (5,373) | (2,629) | (110) | (1,048) | (1,233) | - | (302) | - | (14) | (29) | - | - | (8) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 3,464 | (7,529) | (369) | 5,927 | 5,188 | - | 343 | - | (20) | (49) | - | - | (26) |
| 541 | Total FIT - Deferred | Line 532 | 32,297 | 15,806 | 658 | 6,300 | 7,413 | - | 1,813 | - | 87 | 172 | - | - | 47 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 35,761 | 8,278 | 289 | 12,227 | 12,601 | - | 2,156 | - | 66 | 123 | - | - | 21 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 361,756 | 154,844 | 7,356 | 83,404 | 92,823 | - | 20,236 | - | 870 | 1,722 | - | - | 502 |
| 546 | Interest Expense | Line 27 x WACC | (95,322) | (40,801) | (1,938) | (21,977) | (24,459) | - | (5,332) | - | (229) | (454) | - | - | (132) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 4,956 | 2,426 | 101 | 967 | 1,138 | - | 278 | - | 13 | 26 | - | - | 7 |
| 548 | Temporary State Differences | JSS Sch. 12 | (155,531) | (76,117) | (3,170) | (30,340) | (35,698) | - | (8,732) | - | (417) | (829) | - | - | (228) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 550 | Net FIT Allowable | Line 542 | 35,761 | 8,278 | 289 | 12,227 | 12,601 | - | 2,156 | - | 66 | 123 | - | - | 21 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 160,175 | 52,816 | 2,812 | 45,950 | 48,368 | - | 9,087 | - | 326 | 634 | - | - | 182 |
| 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 | 9,322 | 3,074 | 164 | 2,674 | 2,815 | - | 529 | - | 19 | 37 | - | - | 11 |
| 555 | Total SIT - Deferred | Line 549 | 8,554 | 4,186 | 174 | 1,669 | 1,963 | - | 480 | - | 23 | 46 | - | - | 13 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 17,877 | 7,260 | 338 | 4,343 | 4,778 | - | 1,009 | - | 42 | 83 | - | - | 23 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 53,638 | 15,538 | 627 | 16,570 | 17,379 | - | 3,166 | - | 108 | 205 | - | - | 44 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28969 | 0.01169 | 0.30893 | 0.32401 | 0.00000 | 0.05902 | 0.00000 | 0.00202 | 0.00383 | 0.00000 | 0.00000 | 0.00082 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 6,834 | 6,834 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 1,192 | 1,192 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 960 | 960 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 13,757 | - | 13,757 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 1,696 | - | 1,696 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 729 | - | 729 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 2,219 | - | 2,219 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 27,416 | 9,016 | 18,401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 2,631 | 83 | - | 2,548 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 7,292 | - | - | - | 5,699 | - | 1,394 | - | 67 | 132 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 37,340 | 9,099 | 18,401 | 2,548 | 5,699 | 0 | 1,394 | 0 | 67 | 132 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 665 | - | - | - | - | - | - | - | - | 6 | - | - | 659 |
| 578 | Customer Service & Info. | | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 579 | Sales | | 135 | - | - | - | - | - | - | - | - | - | - | - | 135 |
| 580 | Subtotal before Admin & Gen | | 38,260 | 9,099 | 18,401 | 2,548 | 5,699 | - | 1,394 | - | 67 | 138 | - | - | 914 |
| 581 | Admin & General | | 17,145 | 4,077 | 8,246 | 1,142 | 2,554 | - | 625 | - | 30 | 62 | - | - | 410 |
| 582 | Total | | 55,404 | 13,176 | 26,646 | 3,690 | 8,253 | - | 2,019 | - | 96 | 200 | - | - | 1,324 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23781 | 0.48094 | 0.06660 | 0.14897 | 0.00000 | 0.03644 | 0.00000 | 0.00174 | 0.00360 | 0.00000 | 0.00000 | 0.02389 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | - | - | - | 0 | 126 | - | - | 1 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | - | - | - | (0) | (42) | - | - | (1) |
| 4 | Net Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | - | - | - | 0 | 84 | - | - | 1 |
| 5 | Construction Work in Progress | Line 229 | 2,778 | 1,528 | 26 | 553 | 669 | - | - | - | 0 | 1 | - | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 377 | 309 | 5 | 49 | 13 | - | - | - | 0 | 0 | - | - | 0 |
| 7 | Working Capital | Line 265 | 1,593 | 348 | 532 | 269 | 441 | - | - | - | 0 | 3 | - | - | 0 |
| 8 | Total Rate Base | | 60,167 | 24,450 | 1,626 | 12,633 | 21,371 | - | - | - | 0 | 87 | - | - | 1 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 10,183 | 4,173 | 1,258 | 1,623 | 3,101 | - | - | - | 0 | 21 | - | - | 7 |
| 12 | Revenue Credits | Line 307 | 33 | 1 | 0 | 31 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 13 | Total Revenue | | 10,217 | 4,174 | 1,258 | 1,654 | 3,102 | - | - | - | 0 | 21 | - | - | 7 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 1,733 | 324 | 966 | 106 | 328 | - | - | - | 0 | 3 | - | - | 6 |
| 17 | Depreciation | Line 460 | 3,033 | 1,735 | 131 | 368 | 788 | - | - | - | 0 | 11 | - | - | 0 |
| 18 | Tax Other Than Income Tax | Line 470 | 587 | 226 | 37 | 117 | 206 | - | - | - | 0 | 1 | - | - | 0 |
| 19 | Gain/Loss on Disposition | | (3) | (1) | (0) | (1) | (1) | - | - | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 5,350 | 2,284 | 1,134 | 590 | 1,320 | - | - | - | 0 | 15 | - | - | 7 |
| 21 | Income Tax Expense | Line 517 | 640 | 172 | 10 | 176 | 281 | - | - | - | 0 | 1 | - | - | 0 |
| 22 | Total Operating Expense | | 5,990 | 2,457 | 1,144 | 767 | 1,601 | - | - | - | 0 | 15 | - | - | 7 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 10,183 | 4,173 | 1,258 | 1,623 | 3,101 | - | - | - | 0 | 21 | - | - | 7 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 0.00% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 10,183 | 4,173 | 1,258 | 1,623 | 3,101 | | | | 0 | 21 | | | 7 |
| 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 | | 21,627 | 21,627 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 1,861 | 1,861 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 1,975 | 1,975 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 9,244 | 9,244 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 34,707 | 34,707 | 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 | | 259 | 259 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 135 | 135 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 150 | 150 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 13,437 | - | - | 13,437 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 132 | - | - | 132 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

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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 | | 14,129 | 560 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03962 | 0.00000 | 0.96038 | 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 | | 48,836 | 35,267 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72215 | 0.00000 | 0.27785 | 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 | | 23,946 | - | - | - | 23,946 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 71 | Distribution Metering | | 122 | - | - | - | - | - | - | - | - | 122 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 24,069 | 0 | 0 | 0 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99491 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00508 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 38,198 | 560 | 0 | 13,569 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01466 | 0.00000 | 0.35524 | 0.62690 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00320 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 72,904 | 35,267 | 0 | 13,569 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48374 | 0.00000 | 0.18612 | 0.32846 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00168 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 3,721 | 742 | 2,099 | 199 | 677 | - | - | - | 0 | 4 | - | - | 1 |
| 86 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 3,722 | 742 | 2,099 | 199 | 677 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.19924 | 0.56393 | 0.05352 | 0.18197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00037 |
| 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 | | (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 | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.46992 | 0.02739 | 0.17968 | 0.32134 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00164 | 0.00000 | 0.00000 | 0.00002 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 9,497 | 9,497 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,297 | 1,297 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,429 | 1,429 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,090 | 1,090 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 13,313 | 13,313 | 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 |

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| | (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 | | 44 | 44 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 1,892 | - | - | 1,892 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 1,973 | 65 | 0 | 1,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03289 | 0.00000 | 0.96711 | 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 | | 15,286 | 13,378 | 0 | 1,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87516 | 0.00000 | 0.12484 | 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 | | 4,041 | - | - | - | 4,041 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 139 | Distribution Metering | | 40 | - | - | - | - | - | - | - | - | 40 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 4,081 | 0 | 0 | 0 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99011 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | 0.00987 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 6,055 | 65 | 0 | 1,908 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01072 | 0.00000 | 0.31518 | 0.66744 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00665 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 19,367 | 13,378 | 0 | 1,908 | 4,041 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69073 | 0.00000 | 0.09853 | 0.20866 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00208 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 1,839 | 366 | 1,037 | 98 | 335 | - | - | - | 0 | 2 | - | - | 0 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 156 | General & Intangible Plant Total | | 1,839 | 366 | 1,037 | 98 | 335 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.19924 | 0.56395 | 0.05353 | 0.18198 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00033 |
| 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 | 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 | | 21,207 | 13,744 | 1,037 | 2,007 | 4,376 | 0 | 0 | 0 | 0 | 42 | 0 | 0 | 1 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.64810 | 0.04891 | 0.09463 | 0.20634 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00198 | 0.00000 | 0.00000 | 0.00003 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 34,707 | 34,707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 177 | Production Reserve | | (13,313) | (13,313) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 21,394 | 21,394 | 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 | | 14,129 | 560 | 0 | 13,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (1,973) | (65) | 0 | (1,908) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 12,156 | 495 | 0 | 11,661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04072 | 0.00000 | 0.95928 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 24,069 | 0 | 0 | 0 | 23,946 | 0 | 0 | 0 | 0 | 122 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (4,081) | 0 | 0 | 0 | (4,041) | 0 | 0 | 0 | (0) | (40) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 19,987 | 0 | 0 | 0 | 19,905 | 0 | 0 | 0 | 0 | 82 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99589 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00410 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 3,722 | 742 | 2,099 | 199 | 677 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 192 | General & Intangible Reserve | | (1,839) | (366) | (1,037) | (98) | (335) | 0 | 0 | 0 | (0) | (2) | 0 | 0 | (1) |
| 193 | General & Intangible Net Plant | | 1,883 | 375 | 1,062 | 101 | 343 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.19923 | 0.56391 | 0.05352 | 0.18197 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00040 |
| 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 | 0.00222 | 0.00627 | 0.00060 | 0.00202 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00000 | 0.98888 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 207 | Total Reserve | | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | 0 | 0 | 0 | (0) | (42) | 0 | 0 | (1) |
| 208 | Total Net Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 1 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.40174 | 0.01916 | 0.21223 | 0.36535 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00151 | 0.00000 | 0.00000 | 0.00001 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 597 | 597 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 61 | 61 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 51 | 51 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 825 | 825 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 559 | - | - | 559 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 674 | - | - | - | 674 | - | - | - | - | - | - | - | - |
| 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 | | 48 | 10 | 27 | 3 | 9 | - | - | - | 0 | 0 | - | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (36) | (15) | (1) | (8) | (13) | - | - | - | (0) | (0) | - | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,778 | 1,528 | 26 | 553 | 669 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.55015 | 0.00951 | 0.19920 | 0.24091 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00022 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 304 | 304 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 49 | - | - | 49 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 11 | - | - | - | 11 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 10 | 2 | 5 | 1 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 239 | Plant Held for Future Use Total | | 377 | 309 | 5 | 49 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82166 | 0.01460 | 0.13021 | 0.03351 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 202 | 202 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 18 | 18 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 573 | - | 573 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 485 | - | 485 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,035) | (194) | (579) | (63) | (196) | - | - | - | (0) | (2) | - | - | (0) |
| 255 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 256 | Retail 100%, Class = Prod | | (658) | (658) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,245 | 500 | 24 | 264 | 455 | - | - | - | 0 | 2 | - | - | 0 |
| 258 | Retail 100%, Class = T&D | | (243) | (4) | - | (86) | (152) | - | - | - | (0) | (1) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (27) | (27) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,043 | 490 | 29 | 187 | 335 | - | - | - | 0 | 2 | - | - | 0 |
| 264 | Gross Trans Plant | | (34) | (1) | - | (33) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 1,593 | 348 | 532 | 269 | 441 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.21830 | 0.33398 | 0.16880 | 0.27702 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00176 | 0.00000 | 0.00000 | 0.00016 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 76,626 | 36,008 | 2,099 | 13,768 | 24,623 | 0 | 0 | 0 | 0 | 126 | 0 | 0 | 1 |
| 271 | Accumulated Depreciation | | (21,207) | (13,744) | (1,037) | (2,007) | (4,376) | 0 | 0 | 0 | (0) | (42) | 0 | 0 | (1) |
| 272 | Net Electric Plant in Service | | 55,420 | 22,264 | 1,062 | 11,762 | 20,247 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 1 |
| 273 | Construction Work in Progress | | 2,778 | 1,528 | 26 | 553 | 669 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 377 | 309 | 5 | 49 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 1,593 | 348 | 532 | 269 | 441 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 60,167 | 24,450 | 1,626 | 12,633 | 21,371 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 1 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.40636 | 0.02702 | 0.20996 | 0.35519 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00145 | 0.00000 | 0.00000 | 0.00002 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 9,854 | 3,844 | 1,258 | 1,623 | 3,101 | - | - | - | 0 | 21 | - | - | 7 |
| 282 | Production Solar Demand | | 329 | 329 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 10,183 | 4,173 | 1,258 | 1,623 | 3,101 | - | - | - | 0 | 21 | - | - | 7 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 10,183 | 4,173 | 1,258 | 1,623 | 3,101 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 7 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.40982 | 0.12356 | 0.15938 | 0.30448 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00211 | 0.00000 | 0.00000 | 0.00066 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 9,576 | 4,002 | 1,249 | 1,478 | 2,821 | - | - | - | 0 | 21 | - | - | 7 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 9,576 | 4,002 | 1,249 | 1,478 | 2,821 | - | - | - | 0 | 21 | - | - | 7 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.41787 | 0.13038 | 0.15429 | 0.29459 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00217 | 0.00000 | 0.00000 | 0.00070 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 31 | - | - | 31 | - | - | - | - | - | - | - | - | - |
| 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 | 0.01849 | 0.00123 | 0.93314 | 0.04678 | 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 | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 51 | 51 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 186 | 186 | 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 | | 529 | - | 529 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 47 | - | 47 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 41 | - | 41 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 661 | 0 | 661 | 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 | | 847 | 186 | 661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.21918 | 0.78082 | 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 | | 65 | - | - | 65 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 67 | 1 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02171 | 0.00000 | 0.97829 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 210 | - | - | - | 210 | - | - | - | - | - | - | - | - |
| 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 | | 212 | 0 | 0 | 0 | 210 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98838 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01161 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | 0.17995 | 0.00000 | 0.00000 | 0.82005 |
| 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 | | 537 | 107 | 303 | 29 | 98 | - | - | - | 0 | 1 | - | - | 0 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 64 | 30 | 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 | | 601 | 137 | 305 | 40 | 118 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.22787 | 0.50725 | 0.06686 | 0.19672 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00104 | 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 | | 1,727 | 324 | 966 | 106 | 328 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.18758 | 0.55930 | 0.06128 | 0.18973 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00182 | 0.00000 | 0.00000 | 0.00028 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 6 | | | | | | | | | | | | 6 |
| 390 | Total Adjusted O&M | | 1,733 | 324 | 966 | 106 | 328 | - | - | - | 0 | 3 | - | - | 6 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,026 | 1,026 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 175 | 175 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 93 | 93 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 349 | 349 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,643 | 1,643 | 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 | | 341 | - | - | 341 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 355 | 11 | 0 | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03097 | 0.00000 | 0.96903 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 1,998 | 1,654 | 0 | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82783 | 0.00000 | 0.17217 | 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 | | 726 | - | - | - | 726 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 423 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 734 | 0 | 0 | 0 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98911 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01088 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,088 | 11 | 0 | 344 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01010 | 0.00000 | 0.31598 | 0.66659 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00733 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,731 | 1,654 | 0 | 344 | 726 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60549 | 0.00000 | 0.12593 | 0.26565 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00292 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 231 | 46 | 130 | 12 | 42 | - | - | - | 0 | 0 | - | - | 0 |
| 438 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 231 | 46 | 130 | 12 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.19923 | 0.56389 | 0.05352 | 0.18196 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00043 |
| 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 | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 55 | 22 | 1 | 12 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 71 | 36 | 1 | 12 | 20 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,033 | 1,735 | 131 | 368 | 788 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.57214 | 0.04327 | 0.12133 | 0.25972 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00350 | 0.00000 | 0.00000 | 0.00004 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 48 | 9 | 27 | 3 | 9 | - | - | - | 0 | 0 | - | - | 0 |
| 466 | Net Total Plant | | 539 | 217 | 10 | 114 | 197 | - | - | - | 0 | 1 | - | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 587 | 226 | 37 | 117 | 206 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.38534 | 0.06327 | 0.19938 | 0.35050 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00147 | 0.00000 | 0.00000 | 0.00003 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 10,217 | 4,174 | 1,258 | 1,654 | 3,102 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 7 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 5,350 | 2,284 | 1,134 | 590 | 1,320 | 0 | 0 | 0 | 0 | 15 | 0 | 0 | 7 |
| 477 | Net Oper. Income (NOI) before Tax | | 4,866 | 1,890 | 124 | 1,064 | 1,782 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 1,114 | 453 | 30 | 234 | 396 | - | - | - | 0 | 2 | - | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 3,753 | 1,437 | 94 | 830 | 1,387 | - | - | - | 0 | 5 | - | - | 0 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 3,753 | 1,437 | 94 | 830 | 1,387 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (1,797) | (844) | (49) | (323) | (577) | - | - | - | (0) | (3) | - | - | (0) |
| 485 | State Taxable Income | Ln 482:484 | 2,014 | 620 | 46 | 517 | 828 | 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 | 111 | 34 | 3 | 28 | 46 | - | - | - | 0 | 0 | - | - | 0 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 99 | 46 | 3 | 18 | 32 | - | - | - | 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 | 210 | 81 | 5 | 46 | 77 | - | - | - | 0 | 0 | - | - | 0 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 3,753 | 1,437 | 94 | 830 | 1,387 | - | - | - | 0 | 5 | - | - | 0 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (1,776) | (835) | (49) | (319) | (571) | - | - | - | (0) | (3) | - | - | (0) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (111) | (34) | (3) | (28) | (46) | - | - | - | (0) | (0) | - | - | (0) |
| 497 | Fed. Taxable Income | Ln 493:496 | 1,923 | 595 | 44 | 492 | 789 | - | - | - | 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 | 404 | 125 | 9 | 103 | 166 | - | - | - | 0 | 0 | - | - | 0 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 404 | 125 | 9 | 103 | 166 | - | - | - | 0 | 0 | - | - | 0 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (21) | (10) | (1) | (4) | (7) | - | - | - | (0) | (0) | - | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 431 | 92 | 4 | 130 | 204 | - | - | - | 0 | 0 | - | - | 0 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 515 | 159 | 12 | 132 | 211 | - | - | - | 0 | 1 | - | - | 0 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 451 | 212 | 12 | 81 | 145 | - | - | - | 0 | 1 | - | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 640 | 172 | 10 | 176 | 281 | - | - | - | 0 | 1 | - | - | 0 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.70% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 0.00% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 524 | Interest Expense | Line 8 x WACC | (1,114) | (453) | (30) | (234) | (396) | - | - | - | (0) | (2) | - | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (1,776) | (835) | (49) | (319) | (571) | - | - | - | (0) | (3) | - | - | (0) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,441 | 434 | 33 | 375 | 598 | - | - | - | 0 | 2 | - | - | 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 | 383 | 115 | 9 | 100 | 159 | - | - | - | 0 | 0 | - | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (1) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (5) | (3) | (0) | (1) | (2) | - | - | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (257) | (167) | (13) | (24) | (53) | - | - | - | (0) | (1) | - | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 58 | (83) | (6) | 63 | 84 | - | - | - | (0) | (0) | - | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 373 | 175 | 10 | 67 | 120 | - | - | - | 0 | 1 | - | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 431 | 92 | 4 | 130 | 204 | - | - | - | 0 | 0 | - | - | 0 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,226 | 1,717 | 114 | 887 | 1,501 | - | - | - | 0 | 6 | - | - | 0 |
| 546 | Interest Expense | Line 27 x WACC | (1,114) | (453) | (30) | (234) | (396) | - | - | - | (0) | (2) | - | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 57 | 27 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (1,797) | (844) | (49) | (323) | (577) | - | - | - | (0) | (3) | - | - | (0) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 99 | 46 | 3 | 18 | 32 | - | - | - | 0 | 0 | - | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 431 | 92 | 4 | 130 | 204 | - | - | - | 0 | 0 | - | - | 0 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,903 | 586 | 44 | 489 | 782 | - | - | - | 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 | 111 | 34 | 3 | 28 | 46 | - | - | - | 0 | 0 | - | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 99 | 46 | 3 | 18 | 32 | - | - | - | 0 | 0 | - | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 210 | 81 | 5 | 46 | 77 | - | - | - | 0 | 0 | - | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 640 | 172 | 10 | 176 | 281 | - | - | - | 0 | 1 | - | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.26921 | 0.01520 | 0.27540 | 0.43904 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00114 | 0.00000 | 0.00000 | 0.00001 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 76 | 76 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | 386 | 100 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 28 | 1 | - | 27 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 93 | - | - | - | 92 | - | - | - | 0 | 0 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 506 | 101 | 286 | 27 | 92 | 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 | | 506 | 101 | 286 | 27 | 92 | - | - | - | 0 | 0 | - | - | 0 |
| 581 | Admin & General | | 227 | 45 | 128 | 12 | 41 | - | - | - | 0 | 0 | - | - | 0 |
| 582 | Total | | 733 | 146 | 414 | 39 | 133 | - | - | - | 0 | 1 | - | - | 0 |
| 583 | Total Labor Allocator | | 1.00000 | 0.19926 | 0.56399 | 0.05353 | 0.18199 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00097 | 0.00000 | 0.00000 | 0.00025 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | - | 11,406 | - | 25 | 970 | 8,014 | - | 29 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | - | (2,910) | - | (8) | (324) | (3,463) | - | (13) |
| 4 | Net Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | - | 8,495 | - | 17 | 646 | 4,551 | - | 16 |
| 5 | Construction Work in Progress | Line 229 | 33,732 | 21,193 | 330 | 7,786 | 3,799 | - | 136 | - | 0 | 5 | 482 | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 5,123 | 4,291 | 69 | 690 | 72 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 7 | Working Capital | Line 265 | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | - | 190 | - | 0 | 22 | 124 | - | 5 |
| 8 | Total Rate Base | | 673,115 | 339,041 | 20,326 | 177,738 | 121,320 | - | 8,822 | - | 17 | 672 | 5,157 | - | 21 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 116,156 | 57,872 | 15,733 | 22,835 | 17,602 | - | 1,293 | - | 2 | 165 | 517 | - | 136 |
| 12 | Revenue Credits | Line 307 | 486 | 8 | 1 | 434 | 9 | - | 33 | - | 1 | 0 | 0 | - | 0 |
| 13 | Total Revenue | | 116,642 | 57,881 | 15,734 | 23,269 | 17,611 | - | 1,326 | - | 3 | 165 | 517 | - | 136 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 20,284 | 4,493 | 12,079 | 1,489 | 1,860 | - | 142 | - | 0 | 24 | 63 | - | 131 |
| 17 | Depreciation | Line 460 | 35,841 | 24,065 | 1,641 | 5,178 | 4,472 | - | 380 | - | 1 | 82 | 18 | - | 3 |
| 18 | Tax Other Than Income Tax | Line 470 | 6,555 | 3,136 | 464 | 1,646 | 1,168 | - | 87 | - | 0 | 7 | 47 | - | 0 |
| 19 | Gain/Loss on Disposition | | (35) | (18) | (1) | (9) | (7) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 20 | Operating Expense before Tax | | 62,644 | 31,676 | 14,184 | 8,304 | 7,494 | - | 609 | - | 1 | 113 | 128 | - | 134 |
| 21 | Income Tax Expense | Line 517 | 6,717 | 2,390 | 122 | 2,480 | 1,596 | - | 97 | - | 0 | 6 | 27 | - | 0 |
| 22 | Total Operating Expense | | 69,361 | 34,066 | 14,306 | 10,784 | 9,089 | - | 706 | - | 2 | 118 | 155 | - | 135 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 116,156 | 57,872 | 15,733 | 22,835 | 17,602 | - | 1,293 | - | 2 | 165 | 517 | - | 136 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 116,156 | 57,872 | 15,733 | 22,835 | 17,602 | | 1,293 | | 2 | 165 | 517 | | 136 |
| 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 | | 299,895 | 299,895 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 25,808 | 25,808 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 27,383 | 27,383 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 128,190 | 128,190 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 481,276 | 481,276 | 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 | | 3,595 | 3,595 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 211 | 211 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 1,875 | 1,875 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,082 | 2,082 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 189,054 | - | - | 189,054 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 1,856 | - | - | 1,856 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 198,673 | 7,763 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03907 | 0.00000 | 0.96093 | 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 | | 679,949 | 489,039 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71923 | 0.00000 | 0.28077 | 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 | | 135,940 | - | - | - | 135,940 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,092 | - | - | - | - | - | 11,092 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 24 | - | - | - | - | - | - | - | 24 | - | - | - | - |
| 71 | Distribution Metering | | 942 | - | - | - | - | - | - | - | - | 942 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 155,791 | 0 | 0 | 0 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.87258 | 0.00000 | 0.07120 | 0.00000 | 0.00015 | 0.00605 | 0.05002 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 354,464 | 7,763 | 0 | 190,910 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.02190 | 0.00000 | 0.53859 | 0.38351 | 0.00000 | 0.03129 | 0.00000 | 0.00007 | 0.00266 | 0.02199 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 835,741 | 489,039 | 0 | 190,910 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.58516 | 0.00000 | 0.22843 | 0.16266 | 0.00000 | 0.01327 | 0.00000 | 0.00003 | 0.00113 | 0.00932 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 43,758 | 10,283 | 26,245 | 2,803 | 3,845 | - | 314 | - | 1 | 28 | 220 | - | 20 |
| 86 | Retail 100%, Class = # Bills | | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 43,767 | 10,283 | 26,245 | 2,803 | 3,845 | 0 | 314 | 0 | 1 | 28 | 220 | 0 | 29 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23494 | 0.59965 | 0.06404 | 0.08785 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00067 |
| 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 | | (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 | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.56773 | 0.02984 | 0.22025 | 0.15894 | 0.00000 | 0.01297 | 0.00000 | 0.00003 | 0.00110 | 0.00911 | 0.00000 | 0.00003 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 131,697 | 131,697 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 17,984 | 17,984 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 19,812 | 19,812 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 15,113 | 15,113 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 184,607 | 184,607 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 616 | 616 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 89 | 89 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 111 | 111 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 84 | 84 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 26,626 | - | - | 26,626 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 223 | - | - | 223 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 27,748 | 900 | 0 | 26,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03243 | 0.00000 | 0.96757 | 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 | | 212,355 | 185,507 | 0 | 26,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87357 | 0.00000 | 0.12643 | 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 | | 22,941 | - | - | - | 22,941 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,755 | - | - | - | - | - | 2,755 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 8 | - | - | - | - | - | - | - | 8 | - | - | - | - |
| 139 | Distribution Metering | | 310 | - | - | - | - | - | - | - | - | 310 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,354 | - | - | - | - | - | - | - | - | - | 3,354 | - | - |
| 143 | Distribution Plant Total | | 29,368 | 0 | 0 | 0 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78116 | 0.00000 | 0.09381 | 0.00000 | 0.00026 | 0.01057 | 0.11420 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 57,116 | 900 | 0 | 26,848 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01575 | 0.00000 | 0.47007 | 0.40166 | 0.00000 | 0.04824 | 0.00000 | 0.00013 | 0.00543 | 0.05872 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 241,723 | 185,507 | 0 | 26,848 | 22,941 | 0 | 2,755 | 0 | 8 | 310 | 3,354 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.76743 | 0.00000 | 0.11107 | 0.09491 | 0.00000 | 0.01140 | 0.00000 | 0.00003 | 0.00128 | 0.01388 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 21,626 | 5,082 | 12,971 | 1,385 | 1,900 | - | 155 | - | 0 | 14 | 109 | - | 10 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 156 | General & Intangible Plant Total | | 21,629 | 5,082 | 12,971 | 1,385 | 1,900 | 0 | 155 | 0 | 0 | 14 | 109 | 0 | 13 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23496 | 0.59968 | 0.06404 | 0.08785 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00061 |
| 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 | 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 | | 263,353 | 190,589 | 12,971 | 28,234 | 24,841 | 0 | 2,910 | 0 | 8 | 324 | 3,463 | 0 | 13 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.72370 | 0.04925 | 0.10721 | 0.09433 | 0.00000 | 0.01105 | 0.00000 | 0.00003 | 0.00123 | 0.01315 | 0.00000 | 0.00005 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 481,276 | 481,276 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (184,607) | (184,607) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 296,669 | 296,669 | 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 | | 198,673 | 7,763 | 0 | 190,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (27,748) | (900) | 0 | (26,848) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 170,925 | 6,863 | 0 | 164,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.04015 | 0.00000 | 0.95985 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 155,791 | 0 | 0 | 0 | 135,940 | 0 | 11,092 | 0 | 24 | 942 | 7,793 | 0 | 0 |
| 187 | Distribution Reserve | | (29,368) | 0 | 0 | 0 | (22,941) | 0 | (2,755) | 0 | (8) | (310) | (3,354) | 0 | 0 |
| 188 | Distribution Net Plant | | 126,423 | 0 | 0 | 0 | 112,999 | 0 | 8,337 | 0 | 17 | 632 | 4,439 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.89381 | 0.00000 | 0.06594 | 0.00000 | 0.00013 | 0.00500 | 0.03511 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 43,767 | 10,283 | 26,245 | 2,803 | 3,845 | 0 | 314 | 0 | 1 | 28 | 220 | 0 | 29 |
| 192 | General & Intangible Reserve | | (21,629) | (5,082) | (12,971) | (1,385) | (1,900) | 0 | (155) | 0 | (0) | (14) | (109) | 0 | (13) |
| 193 | General & Intangible Net Plant | | 22,138 | 5,201 | 13,274 | 1,418 | 1,945 | 0 | 159 | 0 | 0 | 14 | 111 | 0 | 16 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23493 | 0.59961 | 0.06403 | 0.08784 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00073 |
| 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 | 0.00143 | 0.00366 | 0.00039 | 0.00054 | 0.00000 | 0.00004 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.99390 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 207 | Total Reserve | | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | 0 | (2,910) | 0 | (8) | (324) | (3,463) | 0 | (13) |
| 208 | Total Net Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | 0 | 8,495 | 0 | 17 | 646 | 4,551 | 0 | 16 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.50106 | 0.02154 | 0.26857 | 0.18655 | 0.00000 | 0.01379 | 0.00000 | 0.00003 | 0.00105 | 0.00739 | 0.00000 | 0.00003 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 8,277 | 8,277 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 841 | 841 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 707 | 707 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 11,438 | 11,438 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 7,859 | - | - | 7,859 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 3,825 | - | - | - | 3,825 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 137 | - | - | - | - | - | 137 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 5 | - | - | - | - | - | - | - | - | 5 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | 482 | - | - | - | - | - | - | - | - | - | 482 | - | - |
| 226 | Labor | | 565 | 133 | 339 | 36 | 50 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (405) | (203) | (9) | (109) | (76) | - | (6) | - | (0) | (0) | (3) | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 33,732 | 21,193 | 330 | 7,786 | 3,799 | 0 | 136 | 0 | 0 | 5 | 482 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.62828 | 0.00979 | 0.23082 | 0.11263 | 0.00000 | 0.00402 | 0.00000 | 0.00000 | 0.00014 | 0.01429 | 0.00000 | 0.00001 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 4,215 | 4,215 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 49 | 49 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | 683 | - | - | 683 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 62 | - | - | - | 62 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 115 | 27 | 69 | 7 | 10 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 239 | Plant Held for Future Use Total | | 5,123 | 4,291 | 69 | 690 | 72 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.83762 | 0.01342 | 0.13468 | 0.01398 | 0.00000 | 0.00016 | 0.00000 | 0.00000 | 0.00001 | 0.00011 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 2,798 | 2,798 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 249 | 249 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 272 | 272 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 7,165 | - | 7,165 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 6,069 | - | 6,069 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 42 | 42 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (12,079) | (2,691) | (7,237) | (892) | (1,115) | - | (85) | - | (0) | (15) | (38) | - | (6) |
| 255 | Retail 100%, Class = # Bills | | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 256 | Retail 100%, Class = Prod | | (9,130) | (9,130) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,845 | 6,937 | 298 | 3,718 | 2,583 | - | 191 | - | 0 | 15 | 102 | - | 0 |
| 258 | Retail 100%, Class = T&D | | (2,256) | (49) | - | (1,215) | (865) | - | (71) | - | (0) | (6) | (50) | - | - |
| 259 | Retail 100%, Class = Metering | | 14 | - | - | - | - | - | - | - | - | 14 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (379) | (379) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 11,967 | 6,794 | 357 | 2,636 | 1,902 | - | 155 | - | 0 | 13 | 109 | - | 0 |
| 264 | Gross Trans Plant | | (483) | (19) | - | (464) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | 0 | 190 | 0 | 0 | 22 | 124 | 0 | 5 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.26636 | 0.36746 | 0.20897 | 0.13837 | 0.00000 | 0.01050 | 0.00000 | 0.00002 | 0.00119 | 0.00683 | 0.00000 | 0.00029 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 879,508 | 499,322 | 26,245 | 193,713 | 139,785 | 0 | 11,406 | 0 | 25 | 970 | 8,014 | 0 | 29 |
| 271 | Accumulated Depreciation | | (263,353) | (190,589) | (12,971) | (28,234) | (24,841) | 0 | (2,910) | 0 | (8) | (324) | (3,463) | 0 | (13) |
| 272 | Net Electric Plant in Service | | 616,155 | 308,734 | 13,274 | 165,479 | 114,943 | 0 | 8,495 | 0 | 17 | 646 | 4,551 | 0 | 16 |
| 273 | Construction Work in Progress | | 33,732 | 21,193 | 330 | 7,786 | 3,799 | 0 | 136 | 0 | 0 | 5 | 482 | 0 | 0 |
| 274 | Plant Held for Future Use | | 5,123 | 4,291 | 69 | 690 | 72 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 275 | Working Capital | | 18,104 | 4,822 | 6,653 | 3,783 | 2,505 | 0 | 190 | 0 | 0 | 22 | 124 | 0 | 5 |
| 276 | Total Rate Base | | 673,115 | 339,041 | 20,326 | 177,738 | 121,320 | 0 | 8,822 | 0 | 17 | 672 | 5,157 | 0 | 21 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.50369 | 0.03020 | 0.26405 | 0.18024 | 0.00000 | 0.01311 | 0.00000 | 0.00003 | 0.00100 | 0.00766 | 0.00000 | 0.00003 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 111,588 | 53,305 | 15,733 | 22,835 | 17,602 | - | 1,293 | - | 2 | 165 | 517 | - | 136 |
| 282 | Production Solar Demand | | 4,568 | 4,568 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 116,156 | 57,872 | 15,733 | 22,835 | 17,602 | - | 1,293 | - | 2 | 165 | 517 | - | 136 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 116,156 | 57,872 | 15,733 | 22,835 | 17,602 | 0 | 1,293 | 0 | 2 | 165 | 517 | 0 | 136 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.49823 | 0.13545 | 0.19659 | 0.15154 | 0.00000 | 0.01113 | 0.00000 | 0.00002 | 0.00142 | 0.00445 | 0.00000 | 0.00117 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 109,925 | 55,491 | 15,612 | 20,789 | 16,015 | - | 1,229 | - | 3 | 160 | 491 | - | 136 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 109,925 | 55,491 | 15,612 | 20,789 | 16,015 | - | 1,229 | - | 3 | 160 | 491 | - | 136 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.50481 | 0.14203 | 0.18912 | 0.14569 | 0.00000 | 0.01118 | 0.00000 | 0.00002 | 0.00145 | 0.00446 | 0.00000 | 0.00124 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 430 | - | - | 430 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 6 | - | - | - | 6 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 33 | - | - | - | - | - | 33 | - | - | - | - | - | - |
| 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 | 8 | 1 | 4 | 3 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 307 | Total Revenue Credits | | 486 | 8 | 1 | 434 | 9 | 0 | 33 | 0 | 1 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01744 | 0.00105 | 0.89324 | 0.01807 | 0.00000 | 0.06761 | 0.00000 | 0.00225 | 0.00003 | 0.00027 | 0.00000 | 0.00004 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,513 | 1,513 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 125 | 125 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 234 | 234 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 702 | 702 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 2,574 | 2,574 | 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 | | 6,620 | - | 6,620 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 593 | - | 593 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 541 | - | 541 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 515 | - | 515 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 8,268 | 0 | 8,268 | 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 | | 10,842 | 2,574 | 8,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23739 | 0.76261 | 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 | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 919 | - | - | 919 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 5 | - | - | 5 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 944 | 20 | 0 | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.02140 | 0.00000 | 0.97860 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 1,189 | - | - | - | 1,189 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 88 | - | - | - | - | - | 88 | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 19 | - | - | - | - | - | - | - | - | 19 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 25 | - | - | - | - | - | - | - | - | - | 25 | - | - |
| 349 | Distribution O&M Total | | 1,321 | 0 | 0 | 0 | 1,189 | 0 | 88 | 0 | 0 | 19 | 25 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90019 | 0.00000 | 0.06635 | 0.00000 | 0.00026 | 0.01435 | 0.01885 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 356 | Customer Accounting O&M | | 6 | 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 | 0.07279 | 0.00000 | 0.00000 | 0.92721 |
| 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 | | 6,318 | 1,485 | 3,789 | 405 | 555 | - | 45 | - | 0 | 4 | 32 | - | 3 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 729 | 414 | 22 | 161 | 116 | - | 9 | - | 0 | 1 | 7 | - | 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 | | 7,047 | 1,899 | 3,811 | 565 | 671 | 0 | 55 | 0 | 0 | 5 | 38 | 0 | 3 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26940 | 0.54079 | 0.08021 | 0.09521 | 0.00000 | 0.00777 | 0.00000 | 0.00002 | 0.00068 | 0.00546 | 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 | | 20,163 | 4,493 | 12,079 | 1,489 | 1,860 | 0 | 142 | 0 | 0 | 24 | 63 | 0 | 10 |
| 387 | Total O&M Allocators | | 1.00000 | 0.22282 | 0.59910 | 0.07386 | 0.09227 | 0.00000 | 0.00706 | 0.00000 | 0.00002 | 0.00120 | 0.00314 | 0.00000 | 0.00052 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 121 | | | | | | | | | | | | 121 |
| 390 | Total Adjusted O&M | | 20,284 | 4,493 | 12,079 | 1,489 | 1,860 | - | 142 | - | 0 | 24 | 63 | - | 131 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 14,231 | 14,231 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 2,422 | 2,422 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,286 | 1,286 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 4,840 | 4,840 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 22,780 | 22,780 | 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 | | 66 | 66 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 44 | 44 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 4,798 | - | - | 4,798 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 41 | - | - | 41 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 4,991 | 152 | 0 | 4,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.03054 | 0.00000 | 0.96946 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 27,771 | 22,932 | 0 | 4,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82576 | 0.00000 | 0.17424 | 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 | | 4,119 | - | - | - | 4,119 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 352 | - | - | - | - | - | 352 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 423 | Distribution Metering | | 61 | - | - | - | - | - | - | - | - | 61 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 4,534 | 0 | 0 | 0 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90851 | 0.00000 | 0.07775 | 0.00000 | 0.00018 | 0.01356 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 9,525 | 152 | 0 | 4,839 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01600 | 0.00000 | 0.50802 | 0.43243 | 0.00000 | 0.03701 | 0.00000 | 0.00008 | 0.00646 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 32,305 | 22,932 | 0 | 4,839 | 4,119 | 0 | 352 | 0 | 1 | 61 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.70987 | 0.00000 | 0.14979 | 0.12750 | 0.00000 | 0.01091 | 0.00000 | 0.00002 | 0.00190 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 2,715 | 638 | 1,628 | 174 | 239 | - | 19 | - | 0 | 2 | 14 | - | 1 |
| 438 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 2,715 | 638 | 1,628 | 174 | 239 | 0 | 19 | 0 | 0 | 2 | 14 | 0 | 2 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23492 | 0.59958 | 0.06403 | 0.08784 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00063 | 0.00504 | 0.00000 | 0.00078 |
| 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 | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 615 | 308 | 13 | 165 | 115 | - | 8 | - | 0 | 1 | 5 | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 18 | - | - | - | - | - | - | - | - | 18 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 187 | 187 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 821 | 495 | 13 | 165 | 115 | 0 | 8 | 0 | 0 | 19 | 5 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 35,841 | 24,065 | 1,641 | 5,178 | 4,472 | 0 | 380 | 0 | 1 | 82 | 18 | 0 | 3 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.67145 | 0.04580 | 0.14447 | 0.12478 | 0.00000 | 0.01061 | 0.00000 | 0.00002 | 0.00228 | 0.00051 | 0.00000 | 0.00007 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 559 | 131 | 335 | 36 | 49 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 466 | Net Total Plant | | 5,996 | 3,004 | 129 | 1,610 | 1,119 | - | 83 | - | 0 | 6 | 44 | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,555 | 3,136 | 464 | 1,646 | 1,168 | 0 | 87 | 0 | 0 | 7 | 47 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.47838 | 0.07083 | 0.25113 | 0.17814 | 0.00000 | 0.01322 | 0.00000 | 0.00003 | 0.00101 | 0.00719 | 0.00000 | 0.00006 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 116,642 | 57,881 | 15,734 | 23,269 | 17,611 | 0 | 1,326 | 0 | 3 | 165 | 517 | 0 | 136 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 62,644 | 31,676 | 14,184 | 8,304 | 7,494 | 0 | 609 | 0 | 1 | 113 | 128 | 0 | 134 |
| 477 | Net Oper. Income (NOI) before Tax | | 53,998 | 26,205 | 1,549 | 14,965 | 10,117 | 0 | 717 | 0 | 1 | 53 | 389 | 0 | 2 |
| 478 | Interest Expense | Line 8 x WACC | 12,458 | 6,275 | 376 | 3,290 | 2,245 | - | 163 | - | 0 | 12 | 95 | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 41,540 | 19,929 | 1,173 | 11,675 | 7,872 | - | 553 | - | 1 | 40 | 294 | - | 1 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 41,540 | 19,929 | 1,173 | 11,675 | 7,872 | 0 | 553 | 0 | 1 | 40 | 294 | 0 | 1 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (20,620) | (11,707) | (615) | (4,542) | (3,277) | - | (267) | - | (1) | (23) | (188) | - | (1) |
| 485 | State Taxable Income | Ln 482:484 | 21,576 | 8,596 | 578 | 7,278 | 4,699 | 0 | 294 | 0 | 0 | 18 | 112 | 0 | 1 |
| 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 | 1,187 | 473 | 32 | 400 | 258 | - | 16 | - | 0 | 1 | 6 | - | 0 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 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 | 2,321 | 1,117 | 66 | 650 | 439 | - | 31 | - | 0 | 2 | 16 | - | 0 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 41,540 | 19,929 | 1,173 | 11,675 | 7,872 | - | 553 | - | 1 | 40 | 294 | - | 1 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (20,390) | (11,576) | (608) | (4,491) | (3,241) | - | (264) | - | (1) | (22) | (186) | - | (1) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,187) | (473) | (32) | (400) | (258) | - | (16) | - | (0) | (1) | (6) | - | (0) |
| 497 | Fed. Taxable Income | Ln 493:496 | 20,620 | 8,254 | 553 | 6,929 | 4,477 | - | 281 | - | 0 | 18 | 108 | - | 1 |
| 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 | 4,330 | 1,733 | 116 | 1,455 | 940 | - | 59 | - | 0 | 4 | 23 | - | 0 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 4,330 | 1,733 | 116 | 1,455 | 940 | - | 59 | - | 0 | 4 | 23 | - | 0 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (238) | (135) | (7) | (52) | (38) | - | (3) | - | (0) | (0) | (2) | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 4,396 | 1,273 | 56 | 1,830 | 1,157 | - | 66 | - | 0 | 3 | 10 | - | 0 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 5,517 | 2,206 | 148 | 1,855 | 1,199 | - | 75 | - | 0 | 5 | 29 | - | 0 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,178 | 2,940 | 155 | 1,140 | 823 | - | 67 | - | 0 | 6 | 47 | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 6,717 | 2,390 | 122 | 2,480 | 1,596 | - | 97 | - | 0 | 6 | 27 | - | 0 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 25.82% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 524 | Interest Expense | Line 8 x WACC | (12,458) | (6,275) | (376) | (3,290) | (2,245) | - | (163) | - | (0) | (12) | (95) | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (20,390) | (11,576) | (608) | (4,491) | (3,241) | - | (264) | - | (1) | (22) | (186) | - | (1) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 15,394 | 6,012 | 410 | 5,276 | 3,394 | - | 211 | - | 0 | 13 | 77 | - | 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 | 4,092 | 1,598 | 109 | 1,403 | 902 | - | 56 | - | 0 | 3 | 20 | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | (7) | (0) | (3) | (2) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (62) | (35) | (2) | (14) | (10) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,191) | (2,309) | (157) | (342) | (301) | - | (35) | - | (0) | (4) | (42) | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (404) | (21) | (157) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 114 | (1,158) | (72) | 887 | 476 | - | 11 | - | (0) | (1) | (29) | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 4,282 | 2,431 | 128 | 943 | 681 | - | 56 | - | 0 | 5 | 39 | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 4,396 | 1,273 | 56 | 1,830 | 1,157 | - | 66 | - | 0 | 3 | 10 | - | 0 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 47,281 | 23,815 | 1,428 | 12,485 | 8,522 | - | 620 | - | 1 | 47 | 362 | - | 2 |
| 546 | Interest Expense | Line 27 x WACC | (12,458) | (6,275) | (376) | (3,290) | (2,245) | - | (163) | - | (0) | (12) | (95) | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 657 | 373 | 20 | 145 | 104 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (20,620) | (11,707) | (615) | (4,542) | (3,277) | - | (267) | - | (1) | (23) | (188) | - | (1) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 4,396 | 1,273 | 56 | 1,830 | 1,157 | - | 66 | - | 0 | 3 | 10 | - | 0 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 20,390 | 8,123 | 546 | 6,878 | 4,441 | - | 278 | - | 0 | 17 | 106 | - | 1 |
| 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 | 1,187 | 473 | 32 | 400 | 258 | - | 16 | - | 0 | 1 | 6 | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 1,134 | 644 | 34 | 250 | 180 | - | 15 | - | 0 | 1 | 10 | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,321 | 1,117 | 66 | 650 | 439 | - | 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 | 6,717 | 2,390 | 122 | 2,480 | 1,596 | - | 97 | - | 0 | 6 | 27 | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.35578 | 0.01812 | 0.36927 | 0.23753 | 0.00000 | 0.01443 | 0.00000 | 0.00002 | 0.00084 | 0.00399 | 0.00000 | 0.00002 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,051 | 1,051 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 183 | 183 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 148 | 148 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,670 | - | 2,670 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 329 | - | 329 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 142 | - | 142 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 431 | - | 431 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,958 | 1,387 | 3,572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 394 | 13 | - | 381 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 600 | - | - | - | 523 | - | 43 | - | 0 | 4 | 30 | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 5,952 | 1,399 | 3,572 | 381 | 523 | 0 | 43 | 0 | 0 | 4 | 30 | 0 | 0 |
| 577 | Customer Accounts | | 2 | - | - | - | - | - | - | - | - | 0 | - | - | 2 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 5,955 | 1,399 | 3,572 | 381 | 523 | - | 43 | - | 0 | 4 | 30 | - | 3 |
| 581 | Admin & General | | 2,669 | 627 | 1,600 | 171 | 234 | - | 19 | - | 0 | 2 | 13 | - | 1 |
| 582 | Total | | 8,623 | 2,026 | 5,172 | 552 | 758 | - | 62 | - | 0 | 5 | 43 | - | 4 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23499 | 0.59977 | 0.06405 | 0.08787 | 0.00000 | 0.00717 | 0.00000 | 0.00002 | 0.00064 | 0.00504 | 0.00000 | 0.00046 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | - | 11,297 | - | 23,826 | 16,763 | - | - | 12,923 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (37,606) | (4,329) | (1,686) | (242) | (9,335) | - | (2,882) | - | (7,618) | (5,599) | - | - | (5,914) |
| 4 | Net Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | - | 8,414 | - | 16,208 | 11,163 | - | - | 7,009 |
| 5 | Construction Work in Progress | Line 229 | 2,453 | 481 | 43 | 67 | 1,428 | - | 134 | - | 107 | 82 | - | - | 111 |
| 6 | Plant Held for Future Use | Line 239 | 166 | 97 | 9 | 6 | 27 | - | 1 | - | 2 | 1 | - | - | 23 |
| 7 | Working Capital | Line 265 | 5,136 | 110 | 865 | 32 | 941 | - | 188 | - | 276 | 373 | - | - | 2,350 |
| 8 | Total Rate Base | | 103,897 | 7,700 | 2,643 | 1,521 | 45,591 | - | 8,738 | - | 16,593 | 11,619 | - | - | 9,493 |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 22,692 | 1,314 | 2,045 | 195 | 6,615 | - | 1,280 | - | 1,692 | 2,858 | - | - | 6,691 |
| 12 | Revenue Credits | Line 307 | 1,101 | 0 | 0 | 4 | 3 | - | 33 | - | 1,052 | 0 | - | - | 9 |
| 13 | Total Revenue | | 23,793 | 1,315 | 2,045 | 199 | 6,618 | - | 1,313 | - | 2,744 | 2,859 | - | - | 6,700 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 8,033 | 102 | 1,570 | 13 | 699 | - | 141 | - | 442 | 419 | - | - | 4,647 |
| 17 | Depreciation | Line 460 | 6,246 | 547 | 213 | 44 | 1,681 | - | 377 | - | 826 | 1,412 | - | - | 1,145 |
| 18 | Tax Other Than Income Tax | Line 470 | 1,133 | 71 | 60 | 14 | 439 | - | 86 | - | 166 | 115 | - | - | 182 |
| 19 | Gain/Loss on Disposition | | (6) | (0) | (0) | (0) | (2) | - | (0) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 15,407 | 719 | 1,844 | 71 | 2,816 | - | 603 | - | 1,433 | 1,945 | - | - | 5,974 |
| 21 | Income Tax Expense | Line 517 | 1,088 | 54 | 16 | 21 | 600 | - | 96 | - | 145 | 97 | - | - | 59 |
| 22 | Total Operating Expense | | 16,495 | 774 | 1,860 | 92 | 3,416 | - | 699 | - | 1,578 | 2,043 | - | - | 6,033 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 22,692 | 1,314 | 2,045 | 195 | 6,615 | - | 1,280 | - | 1,692 | 2,858 | - | - | 6,691 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 0.00% | 7.02% | 0.00% | 7.02% | 7.02% | 0.00% | 0.00% | 7.02% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 22,692 | 1,314 | 2,045 | 195 | 6,615 | | 1,280 | | 1,692 | 2,858 | | | 6,691 |
| 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 | | 6,811 | 6,811 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 586 | 586 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 622 | 622 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 2,911 | 2,911 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 10,930 | 10,930 | 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 | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 47 | 47 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,617 | - | - | 1,617 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 1,810 | 176 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.09743 | 0.00000 | 0.90257 | 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 | | 12,740 | 11,107 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.87180 | 0.00000 | 0.12820 | 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 | | 51,085 | - | - | - | 51,085 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 10,986 | - | - | - | - | - | 10,986 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 23,171 | - | - | - | - | - | - | - | 23,171 | - | - | - | - |
| 71 | Distribution Metering | | 16,282 | - | - | - | - | - | - | - | - | 16,282 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 101,524 | 0 | 0 | 0 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50318 | 0.00000 | 0.10821 | 0.00000 | 0.22823 | 0.16038 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 103,334 | 176 | 0 | 1,633 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00171 | 0.00000 | 0.01581 | 0.49437 | 0.00000 | 0.10632 | 0.00000 | 0.22423 | 0.15757 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 114,264 | 11,107 | 0 | 1,633 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.09720 | 0.00000 | 0.01429 | 0.44708 | 0.00000 | 0.09615 | 0.00000 | 0.20278 | 0.14250 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 15,490 | 234 | 3,412 | 24 | 1,445 | - | 311 | - | 655 | 480 | - | - | 8,929 |
| 86 | Retail 100%, Class = # Bills | | 4,057 | - | - | - | - | - | - | - | - | - | - | - | 4,057 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 19,547 | 234 | 3,412 | 24 | 1,445 | 0 | 311 | 0 | 655 | 480 | 0 | 0 | 12,986 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.01195 | 0.17455 | 0.00123 | 0.07392 | 0.00000 | 0.01590 | 0.00000 | 0.03353 | 0.02457 | 0.00000 | 0.00000 | 0.66436 |
| 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 | | (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 | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.08479 | 0.02551 | 0.01239 | 0.39275 | 0.00000 | 0.08446 | 0.00000 | 0.17814 | 0.12533 | 0.00000 | 0.00000 | 0.09662 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 2,991 | 2,991 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 408 | 408 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 450 | 450 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 343 | 343 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,193 | 4,193 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 228 | - | - | 228 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 250 | 20 | 0 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.08170 | 0.00000 | 0.91830 | 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 | | 4,443 | 4,213 | 0 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.94830 | 0.00000 | 0.05170 | 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 | | 8,621 | - | - | - | 8,621 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,729 | - | - | - | - | - | 2,729 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 7,294 | - | - | - | - | - | - | - | 7,294 | - | - | - | - |
| 139 | Distribution Metering | | 5,362 | - | - | - | - | - | - | - | - | 5,362 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 24,007 | 0 | 0 | 0 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.35911 | 0.00000 | 0.11367 | 0.00000 | 0.30385 | 0.22336 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 24,257 | 20 | 0 | 230 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00084 | 0.00000 | 0.00947 | 0.35541 | 0.00000 | 0.11250 | 0.00000 | 0.30072 | 0.22106 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 28,449 | 4,213 | 0 | 230 | 8,621 | 0 | 2,729 | 0 | 7,294 | 5,362 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.14809 | 0.00000 | 0.00807 | 0.30303 | 0.00000 | 0.09592 | 0.00000 | 0.25640 | 0.18848 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 7,655 | 115 | 1,686 | 12 | 714 | - | 154 | - | 324 | 237 | - | - | 4,413 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,409 | - | - | - | - | - | - | - | - | - | - | - | 1,409 |
| 156 | General & Intangible Plant Total | | 9,064 | 115 | 1,686 | 12 | 714 | 0 | 154 | 0 | 324 | 237 | 0 | 0 | 5,822 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.01273 | 0.18603 | 0.00131 | 0.07878 | 0.00000 | 0.01694 | 0.00000 | 0.03573 | 0.02619 | 0.00000 | 0.00000 | 0.64229 |
| 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 | 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 | | 37,606 | 4,329 | 1,686 | 242 | 9,335 | 0 | 2,882 | 0 | 7,618 | 5,599 | 0 | 0 | 5,914 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.11510 | 0.04484 | 0.00642 | 0.24823 | 0.00000 | 0.07665 | 0.00000 | 0.20258 | 0.14890 | 0.00000 | 0.00000 | 0.15727 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 10,930 | 10,930 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 177 | Production Reserve | | (4,193) | (4,193) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,738 | 6,738 | 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 | | 1,810 | 176 | 0 | 1,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (250) | (20) | 0 | (230) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,559 | 156 | 0 | 1,404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.09995 | 0.00000 | 0.90005 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 101,524 | 0 | 0 | 0 | 51,085 | 0 | 10,986 | 0 | 23,171 | 16,282 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (24,007) | 0 | 0 | 0 | (8,621) | 0 | (2,729) | 0 | (7,294) | (5,362) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 77,518 | 0 | 0 | 0 | 42,464 | 0 | 8,257 | 0 | 15,876 | 10,920 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.54780 | 0.00000 | 0.10652 | 0.00000 | 0.20481 | 0.14087 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 19,547 | 234 | 3,412 | 24 | 1,445 | 0 | 311 | 0 | 655 | 480 | 0 | 0 | 12,986 |
| 192 | General & Intangible Reserve | | (9,064) | (115) | (1,686) | (12) | (714) | 0 | (154) | 0 | (324) | (237) | 0 | 0 | (5,822) |
| 193 | General & Intangible Net Plant | | 10,483 | 118 | 1,726 | 12 | 731 | 0 | 157 | 0 | 331 | 243 | 0 | 0 | 7,164 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.01127 | 0.16463 | 0.00116 | 0.06971 | 0.00000 | 0.01499 | 0.00000 | 0.03162 | 0.02317 | 0.00000 | 0.00000 | 0.68344 |
| 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 | | (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 | | (156) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (156) |
| 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 | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 207 | Total Reserve | | (37,606) | (4,329) | (1,686) | (242) | (9,335) | 0 | (2,882) | 0 | (7,618) | (5,599) | 0 | 0 | (5,914) |
| 208 | Total Net Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | 0 | 8,414 | 0 | 16,208 | 11,163 | 0 | 0 | 7,009 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.07293 | 0.01795 | 0.01473 | 0.44928 | 0.00000 | 0.08752 | 0.00000 | 0.16858 | 0.11611 | 0.00000 | 0.00000 | 0.07290 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 188 | 188 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 19 | 19 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 260 | 260 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 67 | - | - | 67 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 1,438 | - | - | - | 1,438 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 109 | - | - | - | - | - | - | - | 109 | - | - | - | - |
| 223 | Distribution Metering | | 83 | - | - | - | - | - | - | - | - | 83 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 200 | 3 | 44 | 0 | 19 | - | 4 | - | 8 | 6 | - | - | 115 |
| 227 | Retail 100%, Class = Net Plant | | (63) | (5) | (1) | (1) | (28) | - | (6) | - | (11) | (7) | - | - | (5) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,453 | 481 | 43 | 67 | 1,428 | 0 | 134 | 0 | 107 | 82 | 0 | 0 | 111 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.19623 | 0.01751 | 0.02716 | 0.58208 | 0.00000 | 0.05481 | 0.00000 | 0.04368 | 0.03338 | 0.00000 | 0.00000 | 0.04516 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 96 | 96 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.58570 | 0.05371 | 0.03548 | 0.16180 | 0.00000 | 0.00489 | 0.00000 | 0.01032 | 0.00756 | 0.00000 | 0.00000 | 0.14055 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 64 | 64 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 931 | - | 931 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 789 | - | 789 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (4,791) | (61) | (941) | (8) | (419) | - | (85) | - | (265) | (251) | - | - | (2,763) |
| 255 | Retail 100%, Class = # Bills | | 4,780 | - | - | - | - | - | - | - | - | - | - | - | 4,780 |
| 256 | Retail 100%, Class = Prod | | (207) | (207) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 2,160 | 158 | 39 | 32 | 971 | - | 189 | - | 364 | 251 | - | - | 157 |
| 258 | Retail 100%, Class = T&D | | (658) | (1) | - | (10) | (325) | - | (70) | - | (147) | (104) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 248 | - | - | - | - | - | - | - | - | 248 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (9) | (9) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,820 | 154 | 46 | 23 | 715 | - | 154 | - | 324 | 228 | - | - | 176 |
| 264 | Gross Trans Plant | | (4) | (0) | - | (4) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 5,136 | 110 | 865 | 32 | 941 | 0 | 188 | 0 | 276 | 373 | 0 | 0 | 2,350 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.02132 | 0.16839 | 0.00630 | 0.18330 | 0.00000 | 0.03668 | 0.00000 | 0.05381 | 0.07259 | 0.00000 | 0.00000 | 0.45761 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 133,748 | 11,340 | 3,412 | 1,657 | 52,530 | 0 | 11,297 | 0 | 23,826 | 16,763 | 0 | 0 | 12,923 |
| 271 | Accumulated Depreciation | | (37,606) | (4,329) | (1,686) | (242) | (9,335) | 0 | (2,882) | 0 | (7,618) | (5,599) | 0 | 0 | (5,914) |
| 272 | Net Electric Plant in Service | | 96,142 | 7,012 | 1,726 | 1,416 | 43,195 | 0 | 8,414 | 0 | 16,208 | 11,163 | 0 | 0 | 7,009 |
| 273 | Construction Work in Progress | | 2,453 | 481 | 43 | 67 | 1,428 | 0 | 134 | 0 | 107 | 82 | 0 | 0 | 111 |
| 274 | Plant Held for Future Use | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 275 | Working Capital | | 5,136 | 110 | 865 | 32 | 941 | 0 | 188 | 0 | 276 | 373 | 0 | 0 | 2,350 |
| 276 | Total Rate Base | | 103,897 | 7,700 | 2,643 | 1,521 | 45,591 | 0 | 8,738 | 0 | 16,593 | 11,619 | 0 | 0 | 9,493 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.07411 | 0.02543 | 0.01464 | 0.43881 | 0.00000 | 0.08410 | 0.00000 | 0.15971 | 0.11183 | 0.00000 | 0.00000 | 0.09137 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 22,588 | 1,211 | 2,045 | 195 | 6,615 | - | 1,280 | - | 1,692 | 2,858 | - | - | 6,691 |
| 282 | Production Solar Demand | | 104 | 104 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 22,692 | 1,314 | 2,045 | 195 | 6,615 | - | 1,280 | - | 1,692 | 2,858 | - | - | 6,691 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 22,692 | 1,314 | 2,045 | 195 | 6,615 | 0 | 1,280 | 0 | 1,692 | 2,858 | 0 | 0 | 6,691 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.05792 | 0.09014 | 0.00861 | 0.29150 | 0.00000 | 0.05643 | 0.00000 | 0.07457 | 0.12597 | 0.00000 | 0.00000 | 0.29486 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 22,705 | 1,260 | 2,030 | 178 | 6,018 | - | 1,217 | - | 2,599 | 2,761 | - | - | 6,641 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 22,705 | 1,260 | 2,030 | 178 | 6,018 | - | 1,217 | - | 2,599 | 2,761 | - | - | 6,641 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.05551 | 0.08940 | 0.00783 | 0.26508 | 0.00000 | 0.05360 | 0.00000 | 0.11446 | 0.12162 | 0.00000 | 0.00000 | 0.29251 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 295 | | | | | | | | | | | | | | | |
| 296 | [redacted] | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 2 | - | - | - | 2 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1,051 | - | - | - | - | - | - | - | 1,051 | - | - | - | - |
| 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 | | 1,101 | 0 | 0 | 4 | 3 | 0 | 33 | 0 | 1,052 | 0 | 0 | 0 | 9 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00017 | 0.00006 | 0.00337 | 0.00300 | 0.00000 | 0.02957 | 0.00000 | 0.95549 | 0.00026 | 0.00000 | 0.00000 | 0.00807 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 34 | 34 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 58 | 58 | 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 | | 861 | - | 861 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 77 | - | 77 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 70 | - | 70 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 67 | - | 67 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 1,075 | 0 | 1,075 | 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 | | 1,133 | 58 | 1,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.05157 | 0.94843 | 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 | | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.05487 | 0.00000 | 0.94513 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 447 | - | - | - | 447 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 344 | Distribution Service | | 327 | - | - | - | - | - | - | - | 327 | - | - | - | - |
| 345 | Distribution Metering | | 328 | - | - | - | - | - | - | - | - | 328 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 1,189 | 0 | 0 | 0 | 447 | 0 | 87 | 0 | 327 | 328 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.37604 | 0.00000 | 0.07305 | 0.00000 | 0.27530 | 0.27561 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 354 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,572 | - | - | - | - | - | - | - | - | - | - | - | 2,572 |
| 356 | Customer Accounting O&M | | 2,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 2,572 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00306 | 0.00000 | 0.00000 | 0.99694 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 107 | - | - | - | - | - | - | - | - | - | - | - | 107 |
| 361 | Customer Serv & Info. O&M | | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 |
| 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 | | 498 | - | - | - | - | - | - | - | - | - | - | - | 498 |
| 366 | Sales O&M | | 498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 498 |
| 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 | | 2,236 | 34 | 493 | 3 | 209 | - | 45 | - | 95 | 69 | - | - | 1,289 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 111 | 9 | 3 | 1 | 44 | - | 9 | - | 20 | 14 | - | - | 11 |
| 373 | Retail 100%, Class = # Bills | | 135 | - | - | - | - | - | - | - | - | - | - | - | 135 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 2,482 | 43 | 495 | 5 | 252 | 0 | 54 | 0 | 114 | 83 | 0 | 0 | 1,435 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.01737 | 0.19960 | 0.00195 | 0.10159 | 0.00000 | 0.02185 | 0.00000 | 0.04608 | 0.03354 | 0.00000 | 0.00000 | 0.57803 |
| 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 | | 7,998 | 102 | 1,570 | 13 | 699 | 0 | 141 | 0 | 442 | 419 | 0 | 0 | 4,612 |
| 387 | Total O&M Allocators | | 1.00000 | 0.01276 | 0.19636 | 0.00159 | 0.08741 | 0.00000 | 0.01764 | 0.00000 | 0.05522 | 0.05236 | 0.00000 | 0.00000 | 0.57667 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 35 | | | | | | | | | | | | 35 |
| 390 | Total Adjusted O&M | | 8,033 | 102 | 1,570 | 13 | 699 | - | 141 | - | 442 | 419 | - | - | 4,647 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 323 | 323 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 55 | 55 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 110 | 110 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 517 | 517 | 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 | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 41 | - | - | 41 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 45 | 3 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.07716 | 0.00000 | 0.92284 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 562 | 521 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.92636 | 0.00000 | 0.07364 | 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 | | 1,548 | - | - | - | 1,548 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 349 | - | - | - | - | - | 349 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 770 | - | - | - | - | - | - | - | 770 | - | - | - | - |
| 423 | Distribution Metering | | 1,063 | - | - | - | - | - | - | - | - | 1,063 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 3,729 | 0 | 0 | 0 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41507 | 0.00000 | 0.09363 | 0.00000 | 0.20635 | 0.28495 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 3,774 | 3 | 0 | 41 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00092 | 0.00000 | 0.01097 | 0.41014 | 0.00000 | 0.09251 | 0.00000 | 0.20390 | 0.28156 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 4,291 | 521 | 0 | 41 | 1,548 | 0 | 349 | 0 | 770 | 1,063 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.12137 | 0.00000 | 0.00965 | 0.36069 | 0.00000 | 0.08136 | 0.00000 | 0.17932 | 0.24762 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 961 | 14 | 212 | 1 | 90 | - | 19 | - | 41 | 30 | - | - | 554 |
| 438 | Retail 100%, Class = # Bills | | 383 | - | - | - | - | - | - | - | - | - | - | - | 383 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,344 | 14 | 212 | 1 | 90 | 0 | 19 | 0 | 41 | 30 | 0 | 0 | 937 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.01078 | 0.15751 | 0.00111 | 0.06670 | 0.00000 | 0.01434 | 0.00000 | 0.03025 | 0.02217 | 0.00000 | 0.00000 | 0.69713 |
| 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 | | 202 | - | - | - | - | - | - | - | - | - | - | - | 202 |
| 451 | Retail 100%, Class = Net Plant | | 96 | 7 | 2 | 1 | 43 | - | 8 | - | 16 | 11 | - | - | 7 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 309 | - | - | - | - | - | - | - | - | 309 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 611 | 11 | 2 | 1 | 43 | 0 | 8 | 0 | 16 | 320 | 0 | 0 | 209 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 6,246 | 547 | 213 | 44 | 1,681 | 0 | 377 | 0 | 826 | 1,412 | 0 | 0 | 1,145 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.08751 | 0.03417 | 0.00709 | 0.26908 | 0.00000 | 0.06033 | 0.00000 | 0.13231 | 0.22613 | 0.00000 | 0.00000 | 0.18339 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 198 | 3 | 44 | 0 | 18 | - | 4 | - | 8 | 6 | - | - | 114 |
| 466 | Net Total Plant | | 936 | 68 | 17 | 14 | 420 | - | 82 | - | 158 | 109 | - | - | 68 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 1,133 | 71 | 60 | 14 | 439 | 0 | 86 | 0 | 166 | 115 | 0 | 0 | 182 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.06283 | 0.05326 | 0.01243 | 0.38715 | 0.00000 | 0.07575 | 0.00000 | 0.14655 | 0.10126 | 0.00000 | 0.00000 | 0.16078 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 23,793 | 1,315 | 2,045 | 199 | 6,618 | 0 | 1,313 | 0 | 2,744 | 2,859 | 0 | 0 | 6,700 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 15,407 | 719 | 1,844 | 71 | 2,816 | 0 | 603 | 0 | 1,433 | 1,945 | 0 | 0 | 5,974 |
| 477 | Net Oper. Income (NOI) before Tax | | 8,386 | 595 | 201 | 128 | 3,802 | 0 | 710 | 0 | 1,311 | 913 | 0 | 0 | 725 |
| 478 | Interest Expense | Line 8 x WACC | 1,923 | 143 | 49 | 28 | 844 | - | 162 | - | 307 | 215 | - | - | 176 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 6,463 | 453 | 153 | 100 | 2,958 | - | 548 | - | 1,004 | 698 | - | - | 550 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 6,463 | 453 | 153 | 100 | 2,958 | 0 | 548 | 0 | 1,004 | 698 | 0 | 0 | 550 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 484 | State Temporary Differences | JSS Sch. 12 | (3,136) | (266) | (80) | (39) | (1,232) | - | (265) | - | (559) | (393) | - | - | (303) |
| 485 | State Taxable Income | Ln 482:484 | 3,427 | 195 | 75 | 62 | 1,766 | 0 | 292 | 0 | 463 | 318 | 0 | 0 | 256 |
| 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 | 11 | 4 | 3 | 97 | - | 16 | - | 25 | 17 | - | - | 14 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 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 | 361 | 25 | 9 | 6 | 165 | - | 31 | - | 56 | 39 | - | - | 31 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 6,463 | 453 | 153 | 100 | 2,958 | - | 548 | - | 1,004 | 698 | - | - | 550 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (3,101) | (263) | (79) | (38) | (1,218) | - | (262) | - | (552) | (389) | - | - | (300) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (188) | (11) | (4) | (3) | (97) | - | (16) | - | (25) | (17) | - | - | (14) |
| 497 | Fed. Taxable Income | Ln 493:496 | 3,274 | 187 | 72 | 59 | 1,682 | - | 279 | - | 444 | 305 | - | - | 246 |
| 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 | 687 | 39 | 15 | 12 | 353 | - | 58 | - | 93 | 64 | - | - | 52 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 687 | 39 | 15 | 12 | 353 | - | 58 | - | 93 | 64 | - | - | 52 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (36) | (3) | (1) | (0) | (14) | - | (3) | - | (6) | (5) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 727 | 29 | 7 | 16 | 435 | - | 65 | - | 89 | 58 | - | - | 28 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 876 | 50 | 19 | 16 | 450 | - | 75 | - | 119 | 82 | - | - | 66 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 787 | 67 | 20 | 10 | 309 | - | 67 | - | 140 | 99 | - | - | 76 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 514 | Total Amortization of ITC | Line 504 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 1,088 | 54 | 16 | 21 | 600 | - | 96 | - | 145 | 97 | - | - | 59 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.78% | 25.74% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.76% | 25.76% | 0.00% | 0.00% | 25.76% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 524 | Interest Expense | Line 8 x WACC | (1,923) | (143) | (49) | (28) | (844) | - | (162) | - | (307) | (215) | - | - | (176) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (3,101) | (263) | (79) | (38) | (1,218) | - | (262) | - | (552) | (389) | - | - | (300) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 533 | Base for FIT Computation | Ln 523:532 | 2,450 | 137 | 53 | 45 | 1,276 | - | 209 | - | 326 | 224 | - | - | 181 |
| 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 | 651 | 36 | 14 | 12 | 339 | - | 55 | - | 87 | 59 | - | - | 48 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (2) | (0) | (0) | (0) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (9) | (1) | (0) | (0) | (4) | - | (1) | - | (2) | (1) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (456) | (52) | (20) | (3) | (113) | - | (35) | - | (92) | (68) | - | - | (72) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (108) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 76 | (26) | (9) | 8 | 179 | - | 10 | - | (27) | (23) | - | - | (35) |
| 541 | Total FIT - Deferred | Line 532 | 651 | 55 | 17 | 8 | 256 | - | 55 | - | 116 | 82 | - | - | 63 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 727 | 29 | 7 | 16 | 435 | - | 65 | - | 89 | 58 | - | - | 28 |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 7,298 | 541 | 186 | 107 | 3,202 | - | 614 | - | 1,166 | 816 | - | - | 667 |
| 546 | Interest Expense | Line 27 x WACC | (1,923) | (143) | (49) | (28) | (844) | - | (162) | - | (307) | (215) | - | - | (176) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 10 |
| 548 | Temporary State Differences | JSS Sch. 12 | (3,136) | (266) | (80) | (39) | (1,232) | - | (265) | - | (559) | (393) | - | - | (303) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 550 | Net FIT Allowable | Line 542 | 727 | 29 | 7 | 16 | 435 | - | 65 | - | 89 | 58 | - | - | 28 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 3,239 | 184 | 71 | 59 | 1,669 | - | 276 | - | 437 | 300 | - | - | 242 |
| 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 | 11 | 4 | 3 | 97 | - | 16 | - | 25 | 17 | - | - | 14 |
| 555 | Total SIT - Deferred | Line 549 | 172 | 15 | 4 | 2 | 68 | - | 15 | - | 31 | 22 | - | - | 17 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 361 | 25 | 9 | 6 | 165 | - | 31 | - | 56 | 39 | - | - | 31 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 1,088 | 54 | 16 | 21 | 600 | - | 96 | - | 145 | 97 | - | - | 59 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.04988 | 0.01454 | 0.01950 | 0.55105 | 0.00000 | 0.08824 | 0.00000 | 0.13352 | 0.08947 | 0.00000 | 0.00000 | 0.05380 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24 | 24 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 347 | - | 347 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 18 | - | 18 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 56 | - | 56 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 496 | 31 | 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 4 | 0 | - | 3 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 391 | - | - | - | 197 | - | 42 | - | 89 | 63 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 890 | 32 | 464 | 3 | 197 | 0 | 42 | 0 | 89 | 63 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 879 | - | - | - | - | - | - | - | - | 3 | - | - | 876 |
| 578 | Customer Service & Info. | | 160 | - | - | - | - | - | - | - | - | - | - | - | 160 |
| 579 | Sales | | 179 | - | - | - | - | - | - | - | - | - | - | - | 179 |
| 580 | Subtotal before Admin & Gen | | 2,108 | 32 | 464 | 3 | 197 | - | 42 | - | 89 | 65 | - | - | 1,215 |
| 581 | Admin & General | | 945 | 14 | 208 | 1 | 88 | - | 19 | - | 40 | 29 | - | - | 545 |
| 582 | Total | | 3,053 | 46 | 672 | 5 | 285 | - | 61 | - | 129 | 95 | - | - | 1,760 |
| 583 | Total Labor Allocator | | 1.00000 | 0.01508 | 0.22027 | 0.00155 | 0.09328 | 0.00000 | 0.02006 | 0.00000 | 0.04231 | 0.03101 | 0.00000 | 0.00000 | 0.57645 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 893,979 | - | - | - | - | - | - | - | - | - | - | 893,979 | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (279,887) | - | - | - | - | - | - | - | - | - | - | (279,887) | - |
| 4 | Net Plant in Service | | 614,092 | - | - | - | - | - | - | - | - | - | - | 614,092 | - |
| 5 | Construction Work in Progress | Line 229 | 1,268 | - | - | - | - | - | - | - | - | - | - | 1,268 | - |
| 6 | Plant Held for Future Use | Line 239 | 64 | - | - | - | - | - | - | - | - | - | - | 64 | - |
| 7 | Working Capital | Line 265 | 11,664 | - | - | - | - | - | - | - | - | - | - | 11,664 | - |
| 8 | Total Rate Base | | 627,088 | - | - | - | - | - | - | - | - | - | - | 627,088 | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 113,089 | - | - | - | - | - | - | - | - | - | - | 113,089 | - |
| 12 | Revenue Credits | Line 307 | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 13 | Total Revenue | | 113,104 | - | - | - | - | - | - | - | - | - | - | 113,104 | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 14,708 | - | - | - | - | - | - | - | - | - | - | 14,708 | - |
| 17 | Depreciation | Line 460 | 42,467 | - | - | - | - | - | - | - | - | - | - | 42,467 | - |
| 18 | Tax Other Than Income Tax | Line 470 | 6,290 | - | - | - | - | - | - | - | - | - | - | 6,290 | - |
| 19 | Gain/Loss on Disposition | | (35) | - | - | - | - | - | - | - | - | - | - | (35) | - |
| 20 | Operating Expense before Tax | | 63,430 | - | - | - | - | - | - | - | - | - | - | 63,430 | - |
| 21 | Income Tax Expense | Line 517 | 5,627 | - | - | - | - | - | - | - | - | - | - | 5,627 | - |
| 22 | Total Operating Expense | | 69,056 | - | - | - | - | - | - | - | - | - | - | 69,056 | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 113,089 | - | - | - | - | - | - | - | - | - | - | 113,089 | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 7.02% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 113,089 | | | | | | | | | | | 113,089 | |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 869,389 | - | - | - | - | - | - | - | - | - | - | 869,389 | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 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 | | 24,590 | - | - | - | - | - | - | - | - | - | - | 24,590 | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 24,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,590 | 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 | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 267,734 | - | - | - | - | - | - | - | - | - | - | 267,734 | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 267,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,734 | 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 | | 12,152 | - | - | - | - | - | - | - | - | - | - | 12,152 | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 12,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,152 | 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 | | 279,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,887 | 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 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 869,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869,389 | 0 |
| 187 | Distribution Reserve | | (267,734) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (267,734) | 0 |
| 188 | Distribution Net Plant | | 601,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 601,655 | 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 | | 24,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,590 | 0 |
| 192 | General & Intangible Reserve | | (12,152) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,152) | 0 |
| 193 | General & Intangible Net Plant | | 12,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,437 | 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 | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 0 |
| 207 | Total Reserve | | (279,887) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (279,887) | 0 |
| 208 | Total Net Plant in Service | | 614,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 614,092 | 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 | | 1,354 | - | - | - | - | - | - | - | - | - | - | 1,354 | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 318 | - | - | - | - | - | - | - | - | - | - | 318 | - |
| 227 | Retail 100%, Class = Net Plant | | (404) | - | - | - | - | - | - | - | - | - | - | (404) | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,268 | 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 64 | - | - | - | - | - | - | - | - | - | - | 64 | - |
| 239 | Plant Held for Future Use Total | | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 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 | | (8,766) | - | - | - | - | - | - | - | - | - | - | (8,766) | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,799 | - | - | - | - | - | - | - | - | - | - | 13,799 | - |
| 258 | Retail 100%, Class = T&D | | (5,532) | - | - | - | - | - | - | - | - | - | - | (5,532) | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 12,163 | - | - | - | - | - | - | - | - | - | - | 12,163 | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 11,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,664 | 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 | | 893,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 893,979 | 0 |
| 271 | Accumulated Depreciation | | (279,887) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (279,887) | 0 |
| 272 | Net Electric Plant in Service | | 614,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 614,092 | 0 |
| 273 | Construction Work in Progress | | 1,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,268 | 0 |
| 274 | Plant Held for Future Use | | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 0 |
| 275 | Working Capital | | 11,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,664 | 0 |
| 276 | Total Rate Base | | 627,088 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 627,088 | 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 | | 113,089 | | | | | | | | | | | 113,089 | |
| 285 | Retail Revenue | | 113,089 | - | - | - | - | - | - | - | - | - | - | 113,089 | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 113,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,089 | 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 | | 107,478 | - | - | - | - | - | - | - | - | - | - | 107,478 | - |
| 292 | Less Lighting Facilities | | (107,478) | | | | | | | | | | | (107,478) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 10,342 | - | - | - | - | - | - | - | - | - | - | 10,342 | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 10,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,342 | 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 | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 3,550 | - | - | - | - | - | - | - | - | - | - | 3,550 | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 741 | - | - | - | - | - | - | - | - | - | - | 741 | - |
| 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 | | 4,291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,291 | 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 | | 14,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,633 | 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) | | 75 | | | | | | | | | | | 75 | |
| 390 | Total Adjusted O&M | | 14,708 | - | - | - | - | - | - | - | - | - | - | 14,708 | - |
| 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 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 40,328 | - | - | - | - | - | - | - | - | - | - | 40,328 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 40,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,328 | 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 | | 1,525 | - | - | - | - | - | - | - | - | - | - | 1,525 | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,525 | 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 | | 613 | - | - | - | - | - | - | - | - | - | - | 613 | - |
| 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 | | 613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 613 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 42,467 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,467 | 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 | | 314 | - | - | - | - | - | - | - | - | - | - | 314 | - |
| 466 | Net Total Plant | | 5,976 | - | - | - | - | - | - | - | - | - | - | 5,976 | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,290 | 0 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 113,104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,104 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 63,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,430 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 49,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,675 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 11,606 | - | - | - | - | - | - | - | - | - | - | 11,606 | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 38,068 | - | - | - | - | - | - | - | - | - | - | 38,068 | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 38,068 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,068 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (20,959) | - | - | - | - | - | - | - | - | - | - | (20,959) | - |
| 485 | State Taxable Income | Ln 482:484 | 17,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,776 | 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 | 978 | - | - | - | - | - | - | - | - | - | - | 978 | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 2,130 | - | - | - | - | - | - | - | - | - | - | 2,130 | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 38,068 | - | - | - | - | - | - | - | - | - | - | 38,068 | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (20,726) | - | - | - | - | - | - | - | - | - | - | (20,726) | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (978) | - | - | - | - | - | - | - | - | - | - | (978) | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 17,032 | - | - | - | - | - | - | - | - | - | - | 17,032 | - |
| 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 | 3,577 | - | - | - | - | - | - | - | - | - | - | 3,577 | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 3,577 | - | - | - | - | - | - | - | - | - | - | 3,577 | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (242) | - | - | - | - | - | - | - | - | - | - | (242) | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 3,496 | - | - | - | - | - | - | - | - | - | - | 3,496 | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 4,554 | - | - | - | - | - | - | - | - | - | - | 4,554 | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,263 | - | - | - | - | - | - | - | - | - | - | 5,263 | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 514 | Total Amortization of ITC | Line 504 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 515 | Total Amortization of PTC | Line 505 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 5,627 | - | - | - | - | - | - | - | - | - | - | 5,627 | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.76% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.76% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 524 | Interest Expense | Line 8 x WACC | (11,606) | - | - | - | - | - | - | - | - | - | - | (11,606) | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (20,726) | - | - | - | - | - | - | - | - | - | - | (20,726) | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 533 | Base for FIT Computation | Ln 523:532 | 12,545 | - | - | - | - | - | - | - | - | - | - | 12,545 | - |
| 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 | 3,335 | - | - | - | - | - | - | - | - | - | - | 3,335 | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (13) | - | - | - | - | - | - | - | - | - | - | (13) | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (63) | - | - | - | - | - | - | - | - | - | - | (63) | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,391) | - | - | - | - | - | - | - | - | - | - | (3,391) | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (724) | - | - | - | - | - | - | - | - | - | - | (724) | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (856) | - | - | - | - | - | - | - | - | - | - | (856) | - |
| 541 | Total FIT - Deferred | Line 532 | 4,352 | - | - | - | - | - | - | - | - | - | - | 4,352 | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 3,496 | - | - | - | - | - | - | - | - | - | - | 3,496 | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 44,048 | - | - | - | - | - | - | - | - | - | - | 44,048 | - |
| 546 | Interest Expense | Line 27 x WACC | (11,606) | - | - | - | - | - | - | - | - | - | - | (11,606) | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 668 | - | - | - | - | - | - | - | - | - | - | 668 | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (20,959) | - | - | - | - | - | - | - | - | - | - | (20,959) | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 550 | Net FIT Allowable | Line 542 | 3,496 | - | - | - | - | - | - | - | - | - | - | 3,496 | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 16,799 | - | - | - | - | - | - | - | - | - | - | 16,799 | - |
| 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 | 978 | - | - | - | - | - | - | - | - | - | - | 978 | - |
| 555 | Total SIT - Deferred | Line 549 | 1,153 | - | - | - | - | - | - | - | - | - | - | 1,153 | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,130 | - | - | - | - | - | - | - | - | - | - | 2,130 | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 5,627 | - | - | - | - | - | - | - | - | - | - | 5,627 | - |
| 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 | [redacted] | | | | | | | | | | | | | | |
| 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 | | 3,346 | - | - | - | - | - | - | - | - | - | - | 3,346 | - |
| 576 | Subtotal Prod, Trans and Dist | | 3,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,346 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 3,346 | - | - | - | - | - | - | - | - | - | - | 3,346 | - |
| 581 | Admin & General | | 1,500 | - | - | - | - | - | - | - | - | - | - | 1,500 | - |
| 582 | Total | | 4,846 | - | - | - | - | - | - | - | - | - | - | 4,846 | - |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | 27,965 | - | - | - | - | - | 27,965 | - | - | - | - | - | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (6,191) | - | - | - | - | - | (6,191) | - | - | - | - | - | - |
| 4 | Net Plant in Service | | 21,774 | - | - | - | - | - | 21,774 | - | - | - | - | - | - |
| 5 | Construction Work in Progress | Line 229 | (4) | - | - | - | - | - | (4) | - | - | - | - | - | - |
| 6 | Plant Held for Future Use | Line 239 | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 7 | Working Capital | Line 265 | 564 | - | - | - | - | - | 564 | - | - | - | - | - | - |
| 8 | Total Rate Base | | 22,336 | - | - | - | - | - | 22,336 | - | - | - | - | - | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | EV Solution by Function - Present Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 5,043 | - | - | - | - | - | 5,043 | - | - | - | - | - | - |
| 12 | Revenue Credits | Line 307 | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 13 | Total Revenue | | 5,043 | - | - | - | - | - | 5,043 | - | - | - | - | - | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 210 | - | - | - | - | - | 210 | - | - | - | - | - | - |
| 17 | Depreciation | Line 460 | 2,778 | - | - | - | - | - | 2,778 | - | - | - | - | - | - |
| 18 | Tax Other Than Income Tax | Line 470 | 222 | - | - | - | - | - | 222 | - | - | - | - | - | - |
| 19 | Gain/Loss on Disposition | | (1) | - | - | - | - | - | (1) | - | - | - | - | - | - |
| 20 | Operating Expense before Tax | | 3,209 | - | - | - | - | - | 3,209 | - | - | - | - | - | - |
| 21 | Income Tax Expense | Line 517 | 265 | - | - | - | - | - | 265 | - | - | - | - | - | - |
| 22 | Total Operating Expense | | 3,474 | - | - | - | - | - | 3,474 | - | - | - | - | - | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 | 1.3436 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 5,043 | - | - | - | - | - | 5,043 | - | - | - | - | - | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 7.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% | 7.02% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 5,043 | | | | | | 5,043 | | | | | | |
| 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 27,196 | - | - | - | - | - | 27,196 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 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 | | 769 | - | - | - | - | - | 769 | - | - | - | - | - | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 769 | 0 | 0 | 0 | 0 | 0 | 769 | 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 | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 | | 5,811 | - | - | - | - | - | 5,811 | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 5,811 | 0 | 0 | 0 | 0 | 0 | 5,811 | 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 | | 380 | - | - | - | - | - | 380 | - | - | - | - | - | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 380 | 0 | 0 | 0 | 0 | 0 | 380 | 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 | | 6,191 | 0 | 0 | 0 | 0 | 0 | 6,191 | 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** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 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, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 27,196 | 0 | 0 | 0 | 0 | 0 | 27,196 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (5,811) | 0 | 0 | 0 | 0 | 0 | (5,811) | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,385 | 0 | 0 | 0 | 0 | 0 | 21,385 | 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 | | 769 | 0 | 0 | 0 | 0 | 0 | 769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | General & Intangible Reserve | | (380) | 0 | 0 | 0 | 0 | 0 | (380) | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | General & Intangible Net Plant | | 389 | 0 | 0 | 0 | 0 | 0 | 389 | 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 | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Total Reserve | | (6,191) | 0 | 0 | 0 | 0 | 0 | (6,191) | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | Total Net Plant in Service | | 21,774 | 0 | 0 | 0 | 0 | 0 | 21,774 | 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 | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 227 | Retail 100%, Class = Net Plant | | (14) | - | - | - | - | - | (14) | - | - | - | - | - | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | (4) | 0 | 0 | 0 | 0 | 0 | (4) | 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | (132) | - | - | - | - | - | (132) | - | - | - | - | - | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 489 | - | - | - | - | - | 489 | - | - | - | - | - | - |
| 258 | Retail 100%, Class = T&D | | (173) | - | - | - | - | - | (173) | - | - | - | - | - | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 380 | - | - | - | - | - | 380 | - | - | - | - | - | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 564 | 0 | 0 | 0 | 0 | 0 | 564 | 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 | | 27,965 | 0 | 0 | 0 | 0 | 0 | 27,965 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | Accumulated Depreciation | | (6,191) | 0 | 0 | 0 | 0 | 0 | (6,191) | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | Net Electric Plant in Service | | 21,774 | 0 | 0 | 0 | 0 | 0 | 21,774 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Construction Work in Progress | | (4) | 0 | 0 | 0 | 0 | 0 | (4) | 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 | | 564 | 0 | 0 | 0 | 0 | 0 | 564 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 22,336 | 0 | 0 | 0 | 0 | 0 | 22,336 | 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 | | (3,507) | - | - | - | - | - | (3,507) | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 8,550 | - | - | - | - | - | 8,550 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 5,043 | - | - | - | - | - | 5,043 | - | - | - | - | - | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 5,043 | 0 | 0 | 0 | 0 | 0 | 5,043 | 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 | | 4,778 | - | - | - | - | - | 4,778 | - | - | - | - | - | - |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 4,778 | - | - | - | - | - | 4,778 | - | - | - | - | - | - |
| 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 |

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DOCKET NO: 20240025-EI
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| | (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 |
| 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 | | 87 | - | - | - | - | - | 87 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 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 | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
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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 |
| 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 | | 111 | - | - | - | - | - | 111 | - | - | - | - | - | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23 | - | - | - | - | - | 23 | - | - | - | - | - | - |
| 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 | | 134 | 0 | 0 | 0 | 0 | 0 | 134 | 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 | | 221 | 0 | 0 | 0 | 0 | 0 | 221 | 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) | | (11) | | | | | | (11) | | | | | | |
| 390 | Total Adjusted O&M | | 210 | - | - | - | - | - | 210 | - | - | - | - | - | - |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 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 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | | 2,709 | - | - | - | - | - | 2,709 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 2,709 | 0 | 0 | 0 | 0 | 0 | 2,709 | 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 | | 48 | - | - | - | - | - | 48 | - | - | - | - | - | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 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 | | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 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 | | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 2,778 | 0 | 0 | 0 | 0 | 0 | 2,778 | 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 | | 212 | - | - | - | - | - | 212 | - | - | - | - | - | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 222 | 0 | 0 | 0 | 0 | 0 | 222 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 5,043 | 0 | 0 | 0 | 0 | 0 | 5,043 | 0 | 0 | 0 | 0 | 0 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 3,209 | 0 | 0 | 0 | 0 | 0 | 3,209 | 0 | 0 | 0 | 0 | 0 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,834 | 0 | 0 | 0 | 0 | 0 | 1,834 | 0 | 0 | 0 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 413 | - | - | - | - | - | 413 | - | - | - | - | - | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,421 | - | - | - | - | - | 1,421 | - | - | - | - | - | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,421 | 0 | 0 | 0 | 0 | 0 | 1,421 | 0 | 0 | 0 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (656) | - | - | - | - | - | (656) | - | - | - | - | - | - |
| 485 | State Taxable Income | Ln 482:484 | 786 | 0 | 0 | 0 | 0 | 0 | 786 | 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 | 43 | - | - | - | - | - | 43 | - | - | - | - | - | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 79 | - | - | - | - | - | 79 | - | - | - | - | - | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,421 | - | - | - | - | - | 1,421 | - | - | - | - | - | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (648) | - | - | - | - | - | (648) | - | - | - | - | - | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (43) | - | - | - | - | - | (43) | - | - | - | - | - | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 750 | - | - | - | - | - | 750 | - | - | - | - | - | - |
| 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 | 158 | - | - | - | - | - | 158 | - | - | - | - | - | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 158 | - | - | - | - | - | 158 | - | - | - | - | - | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (8) | - | - | - | - | - | (8) | - | - | - | - | - | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 186 | - | - | - | - | - | 186 | - | - | - | - | - | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 201 | - | - | - | - | - | 201 | - | - | - | - | - | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 165 | - | - | - | - | - | 165 | - | - | - | - | - | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 514 | Total Amortization of ITC | Line 504 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 515 | Total Amortization of PTC | Line 505 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 265 | - | - | - | - | - | 265 | - | - | - | - | - | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.69% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.69% | 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 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 524 | Interest Expense | Line 8 x WACC | (413) | - | - | - | - | - | (413) | - | - | - | - | - | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (648) | - | - | - | - | - | (648) | - | - | - | - | - | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 533 | Base for FIT Computation | Ln 523:532 | 564 | - | - | - | - | - | 564 | - | - | - | - | - | - |
| 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 | 150 | - | - | - | - | - | 150 | - | - | - | - | - | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (2) | - | - | - | - | - | (2) | - | - | - | - | - | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (75) | - | - | - | - | - | (75) | - | - | - | - | - | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23) | - | - | - | - | - | (23) | - | - | - | - | - | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 50 | - | - | - | - | - | 50 | - | - | - | - | - | - |
| 541 | Total FIT - Deferred | Line 532 | 136 | - | - | - | - | - | 136 | - | - | - | - | - | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 186 | - | - | - | - | - | 186 | - | - | - | - | - | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,569 | - | - | - | - | - | 1,569 | - | - | - | - | - | - |
| 546 | Interest Expense | Line 27 x WACC | (413) | - | - | - | - | - | (413) | - | - | - | - | - | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (656) | - | - | - | - | - | (656) | - | - | - | - | - | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 550 | Net FIT Allowable | Line 542 | 186 | - | - | - | - | - | 186 | - | - | - | - | - | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 743 | - | - | - | - | - | 743 | - | - | - | - | - | - |
| 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 | 43 | - | - | - | - | - | 43 | - | - | - | - | - | - |
| 555 | Total SIT - Deferred | Line 549 | 36 | - | - | - | - | - | 36 | - | - | - | - | - | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 79 | - | - | - | - | - | 79 | - | - | - | - | - | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 265 | - | - | - | - | - | 265 | - | - | - | - | - | - |
| 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 | [redacted] | | | | | | | | | | | | | | |
| 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 | | 105 | - | - | - | - | - | 105 | - | - | - | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 105 | 0 | 0 | 0 | 0 | 0 | 105 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 105 | - | - | - | - | - | 105 | - | - | - | - | - | - |
| 581 | Admin & General | | 47 | - | - | - | - | - | 47 | - | - | - | - | - | - |
| 582 | Total | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 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 |

| 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 | 0.97645 | 1.00000 | 1.00000 | 0.94005 | 0.97043 | 1.00000 | 1.00000 | 0.99713 | 0.70175 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | | | | | | | | |
| 4 | - Residential | 0.61757 | 0.61757 | 0.61757 | 0.61757 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.62522 | 0.62522 | 0.63846 | 0.87355 | 0.77607 | 0.87381 | 0.87381 |
| 5 | - Gen Service Non Demand | 0.05447 | 0.05447 | 0.05447 | 0.05447 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05436 | 0.05436 | 0.05918 | 0.06388 | 0.06614 | 0.06382 | 0.06382 |
| 6 | - Gen Service 100% L.F. | 0.00350 | 0.00350 | 0.00350 | 0.00350 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00335 | 0.00335 | 0.00271 | 0.00721 | 0.00134 | 0.00721 | 0.00721 |
| 7 | - Gen Service Demand | 0.27770 | 0.27770 | 0.27770 | 0.27770 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.27296 | 0.27296 | 0.26228 | 0.02373 | 0.14746 | 0.02356 | 0.02356 |
| 8 | - Gen Service Curtailable | 0.00308 | 0.00308 | 0.00308 | 0.00308 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00290 | 0.00290 | 0.00424 | 0.00000 | - | 0.00000 | 0.00000 |
| 9 | - Gen Service Interruptible | 0.04271 | 0.04271 | 0.04271 | 0.04271 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.04086 | 0.04086 | 0.02408 | 0.00007 | 0.00452 | 0.00003 | 0.00003 |
| 10 | - Lighting Energy | 0.00097 | 0.00097 | 0.00097 | 0.00097 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00035 | 0.00035 | 0.00905 | 0.03156 | 0.00447 | 0.03157 | 0.03157 |
| 11 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | - EV Solution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | **EV Solution by Function - Present Revenue** | 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 | 0.61757 | 0.61757 | 0.61757 | 0.61757 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | - Production Energy | - | - | - | - | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | - | - | - | - | - | - | - |
| 33 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.62522 | 0.62522 | - | - | - | - | - |
| 34 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.63846 | - | - | - | - |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.87355 | - | - | - |
| 36 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.77607 | - | - |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.87381 | - |
| 38 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.87381 |
| 39 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | | 0.61757 | 0.61757 | 0.61757 | 0.61757 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.52596 | 0.62522 | 0.62522 | 0.63846 | 0.87355 | 0.77607 | 0.87381 | 0.87381 |
| 44 | | | | | | | | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | | | | | | | | |
| 46 | - Production Capacity | 0.05447 | 0.05447 | 0.05447 | 0.05447 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | - Production Energy | - | - | - | - | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | - | - | - | - | - | - | - |
| 48 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.05436 | 0.05436 | - | - | - | - | - |
| 49 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.05918 | - | - | - | - |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06388 | - | - | - |
| 51 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06614 | - | - |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06382 | - |
| 53 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06382 |
| 54 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | | 0.05447 | 0.05447 | 0.05447 | 0.05447 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05574 | 0.05436 | 0.05436 | 0.05918 | 0.06388 | 0.06614 | 0.06382 | 0.06382 |
| 59 | | | | | | | | | | | | | | | | | | |
| 60 | **Gen Service 100% L.F.** | | | | | | | | | | | | | | | | | |
| 61 | - Production Capacity | 0.00350 | 0.00350 | 0.00350 | 0.00350 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 | - Production Energy | - | - | - | - | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | - | - | - | - | - | - | - |
| 63 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00335 | 0.00335 | - | - | - | - | - |
| 64 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00271 | - | - | - | - |
| 65 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00721 | - | - | - |
| 66 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00134 | - | - |
| 67 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00721 | - |
| 68 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00721 |
| 69 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| 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) Labor | (31) Gross Prod Plant | (32) Gross Trans Plant | (33) Gross Prod & Trans Plant | (34) Gross Dist Plant | (35) Gross Trans & Dist Plant |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Derived | Derived | Derived | Derived | Derived | Derived |
| 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 | 0.97341 | 0.99596 | 0.71155 | 0.88898 | 1.00000 | 0.88465 |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | | | | | | | | |
| 4 | - Residential | 0.80661 | - | - | 0.87354 | 1.00000 | 1.00000 | 0.80661 | 0.61757 | | 0.66534 | 0.66534 | 0.65065 | 0.61757 | 0.62493 | 0.61979 | 0.64012 | 0.63523 |
| 5 | - Gen Service Non Demand | 0.08233 | - | - | 0.06388 | | | 0.08233 | 0.05447 | | 0.06998 | 0.06998 | 0.05753 | 0.05447 | 0.05436 | 0.05444 | 0.05708 | 0.05620 |
| 6 | - Gen Service 100% L.F. | 0.00702 | - | - | 0.00721 | | | 0.00702 | 0.00350 | | 0.00320 | 0.00320 | 0.00468 | 0.00350 | 0.00335 | 0.00346 | 0.00267 | 0.00289 |
| 7 | - Gen Service Demand | 0.06913 | - | - | 0.02374 | | | 0.06913 | 0.27770 | | 0.22818 | 0.22818 | 0.21849 | 0.27770 | 0.27314 | 0.27633 | 0.18507 | 0.21340 |
| 8 | - Gen Service Curtailable | 0.00025 | - | - | 0.00000 | | | 0.00025 | 0.00308 | | 0.00288 | 0.00288 | 0.00289 | 0.00308 | 0.00291 | 0.00303 | 0.00235 | 0.00253 |
| 9 | - Gen Service Interruptible | 0.00190 | 1.00000 | - | 0.00007 | | | 0.00190 | 0.04271 | | 0.02635 | 0.02635 | 0.03401 | 0.04271 | 0.04093 | 0.04217 | 0.01522 | 0.02349 |
| 10 | - Lighting Energy | 0.03277 | - | - | 0.03156 | | | 0.03277 | 0.00097 | | 0.00407 | 0.00407 | 0.01204 | 0.00097 | 0.00037 | 0.00079 | 0.00992 | 0.00685 |
| 11 | - Lighting Facilities | - | - | 1.00000 | - | | | - | - | | - | - | 0.01911 | - | - | - | 0.08492 | 0.05761 |
| 12 | - EV Solution | - | - | - | - | | | - | - | 1.00000 | - | - | 0.00060 | - | - | - | 0.00266 | 0.00180 |
| 13 | **EV Solution by Function - Present Revenue** | 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 | | 0.38565 | 0.38565 | 0.18711 | 1.00000 | 0.03745 | 0.71020 | - | 0.01204 |
| 17 | - Production Energy | | | | | | | | | | 0.07138 | 0.07138 | 0.31418 | - | - | - | - | - |
| 18 | - Transmission Capacity | | | | | | | | | | 0.15102 | 0.15102 | 0.05331 | - | 0.96255 | 0.28980 | - | 0.30960 |
| 19 | - Distribution Primary | | | | | | | | | | 0.19742 | 0.19742 | 0.12409 | - | - | - | 0.55147 | 0.37409 |
| 20 | - Distribution Primary (MDS) | | | | | | | | | | - | - | - | - | - | - | - | - |
| 21 | - Distribution Secondary | | | | | | 1.00000 | | | 1.00000 | 0.08219 | 0.08219 | 0.05459 | - | - | - | 0.24260 | 0.16457 |
| 22 | - Distribution Secondary (MDS) | | | | | | | | | | - | - | - | - | - | - | - | - |
| 23 | - Distribution Services | | | | | | | | | | 0.02444 | 0.02444 | 0.01614 | - | - | - | 0.07170 | 0.04864 |
| 24 | - Metering | 1.00000 | | | | | | 1.00000 | | | 0.02501 | 0.02501 | 0.01139 | - | - | - | 0.04854 | 0.03293 |
| 25 | - Interruptible Equipment | | 1.00000 | | | | | | | | 0.00015 | 0.00015 | 0.00017 | - | - | - | 0.00076 | 0.00052 |
| 26 | - Lighting Facilities | | | 1.00000 | | | | | | | - | - | 0.01911 | - | - | - | 0.08492 | 0.05761 |
| 27 | - Customer Billing/Info. | | | | 1.00000 | 1.00000 | | | | | 0.06275 | 0.06275 | 0.21991 | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | 0.61757 | - | 0.25659 | 0.23816 | 0.11555 | 0.61757 | 0.02313 | 0.43860 | - | 0.00744 |
| 32 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.04749 | 0.06592 | 0.16525 | - | - | - | - | - |
| 33 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.10048 | 0.10048 | 0.03333 | - | 0.60180 | 0.18119 | - | 0.19357 |
| 34 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.13135 | 0.13135 | 0.07923 | - | - | - | 0.35209 | 0.23884 |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | - Distribution Secondary | - | - | - | - | - | 1.00000 | - | - | - | 0.05468 | 0.05468 | 0.04190 | - | - | - | 0.18622 | 0.12632 |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.01626 | 0.01626 | 0.01410 | - | - | - | 0.06266 | 0.04250 |
| 39 | - Metering | 0.80661 | - | - | - | - | - | 0.80661 | - | - | 0.01664 | 0.01664 | 0.00919 | - | - | - | 0.03915 | 0.02656 |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | 0.00010 | 0.00010 | - | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | - | - | 0.87354 | 1.00000 | - | - | - | - | 0.04175 | 0.04175 | 0.19210 | - | - | - | - | - |
| 43 | | 0.80661 | - | - | 0.87354 | 1.00000 | 1.00000 | 0.80661 | 0.61757 | - | 0.66534 | 0.66534 | 0.65065 | 0.61757 | 0.62493 | 0.61979 | 0.64012 | 0.63523 |
| 44 | | | | | | | | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | | | | | | | | |
| 46 | - Production Capacity | - | - | - | - | - | - | - | 0.05447 | - | 0.02699 | 0.02101 | 0.01019 | 0.05447 | 0.00204 | 0.03868 | - | 0.00066 |
| 47 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.00500 | 0.01098 | 0.01751 | - | - | - | - | - |
| 48 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.01057 | 0.01057 | 0.00290 | - | 0.05232 | 0.01575 | - | 0.01683 |
| 49 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.01382 | 0.01382 | 0.00734 | - | - | - | 0.03263 | 0.02214 |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 0.00575 | 0.00575 | 0.00357 | - | - | - | 0.01587 | 0.01077 |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.00171 | 0.00171 | 0.00103 | - | - | - | 0.00458 | 0.00310 |
| 54 | - Metering | 0.08233 | - | - | - | - | - | 0.08233 | - | - | 0.00175 | 0.00175 | 0.00094 | - | - | - | 0.00400 | 0.00271 |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | 0.00001 | 0.00001 | - | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | - | - | 0.06388 | - | - | - | - | - | 0.00439 | 0.00439 | 0.01405 | - | - | - | - | - |
| 58 | | 0.08233 | - | - | 0.06388 | - | - | 0.08233 | 0.05447 | - | 0.06998 | 0.06998 | 0.05753 | 0.05447 | 0.05436 | 0.05444 | 0.05708 | 0.05620 |
| 59 | | | | | | | | | | | | | | | | | | |
| 60 | **Gen Service 100% L.F.** | | | | | | | | | | | | | | | | | |
| 61 | - Production Capacity | - | - | - | - | - | - | - | 0.00350 | - | 0.00123 | 0.00135 | 0.00065 | 0.00350 | 0.00013 | 0.00249 | - | 0.00004 |
| 62 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.00023 | 0.00011 | 0.00166 | - | - | - | - | - |
| 63 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.00048 | 0.00048 | 0.00018 | - | 0.00322 | 0.00097 | - | 0.00104 |
| 64 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.00063 | 0.00063 | 0.00034 | - | - | - | 0.00149 | 0.00101 |
| 65 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 0.00026 | 0.00026 | 0.00007 | - | - | - | 0.00032 | 0.00022 |
| 67 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.00008 | 0.00008 | 0.00012 | - | - | - | 0.00052 | 0.00035 |
| 69 | - Metering | 0.00702 | - | - | - | - | - | 0.00702 | - | - | 0.00008 | 0.00008 | 0.00008 | - | - | - | 0.00034 | 0.00023 |

| | (1) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS<br>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** | 0.92904 | 0.93138 | 0.92028 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.92036 | 0.97281 |
| 2 | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | |
| 4 | - Residential | 0.62768 | 0.62987 | 0.63104 | 0.63104 | 0.61757 | 0.77607 | 0.87381 | 0.63523 | 0.63129 | 0.65608 |
| 5 | - Gen Service Non Demand | 0.05546 | 0.05560 | 0.05577 | 0.05577 | 0.05447 | 0.06614 | 0.06382 | 0.05620 | 0.05580 | 0.05770 |
| 6 | - Gen Service 100% L.F. | 0.00315 | 0.00324 | 0.00318 | 0.00318 | 0.00350 | 0.00134 | 0.00721 | 0.00289 | 0.00321 | 0.00475 |
| 7 | - Gen Service Demand | 0.24089 | 0.23886 | 0.23932 | 0.23932 | 0.27770 | 0.14746 | 0.02356 | 0.21340 | 0.24034 | 0.20980 |
| 8 | - Gen Service Curtailable | 0.00277 | 0.00276 | 0.00279 | 0.00279 | 0.00308 | - | 0.00000 | 0.00253 | 0.00281 | 0.00277 |
| 9 | - Gen Service Interruptible | 0.03171 | 0.03167 | 0.03103 | 0.03103 | 0.04271 | 0.00452 | 0.00003 | 0.02349 | 0.03141 | 0.03229 |
| 10 | - Lighting Energy | 0.00433 | 0.00482 | 0.00484 | 0.00484 | 0.00097 | 0.00447 | 0.03157 | 0.00685 | 0.00485 | 0.01281 |
| 11 | - Lighting Facilities | 0.03298 | 0.03219 | 0.03093 | 0.03093 | - | - | - | 0.05761 | 0.02926 | 0.02344 |
| 12 | - EV Solution | 0.00103 | 0.00101 | 0.00110 | 0.00110 | - | - | - | 0.00180 | 0.00104 | 0.00035 |
| 13 | **EV Solution by Function - Present Revenue** | 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 | 0.43438 | 0.42095 | 0.36408 | 0.36408 | 1.00000 | - | - | 0.01204 | 0.37044 | 0.16848 |
| 17 | - Production Energy | - | 0.01456 | 0.01030 | 0.01030 | - | - | - | - | 0.01461 | 0.29802 |
| 18 | - Transmission Capacity | 0.17725 | 0.17070 | 0.20398 | 0.20398 | - | - | - | 0.30960 | 0.20299 | 0.05838 |
| 19 | - Distribution Primary | 0.21417 | 0.20902 | 0.24042 | 0.24042 | - | - | - | 0.37409 | 0.23512 | 0.12375 |
| 20 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 21 | - Distribution Secondary | 0.09422 | 0.09195 | 0.09585 | 0.09585 | - | 1.00000 | - | 0.16457 | 0.09221 | 0.05087 |
| 22 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 1.00000 | - | - | - |
| 23 | - Distribution Services | 0.02785 | 0.02718 | 0.02586 | 0.02586 | - | - | - | 0.04864 | 0.02453 | 0.02241 |
| 24 | - Metering | 0.01885 | 0.01842 | 0.01716 | 0.01716 | - | - | - | 0.03293 | 0.01655 | 0.02047 |
| 25 | - Interruptible Equipment | 0.00030 | 0.00029 | 0.00023 | 0.00023 | - | - | - | 0.00052 | 0.00024 | 0.00010 |
| 26 | - Lighting Facilities | 0.03298 | 0.03219 | 0.03093 | 0.03093 | - | - | - | 0.05761 | 0.02926 | 0.02344 |
| 27 | - Customer Billing/Info. | - | 0.01475 | 0.01119 | 0.01119 | - | - | - | - | 0.01404 | 0.23409 |
| 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 | 0.26826 | 0.25996 | 0.22484 | 0.22484 | 0.61757 | - | - | 0.00744 | 0.22877 | 0.10405 |
| 32 | - Production Energy | - | 0.00766 | 0.00542 | 0.00542 | - | - | - | - | 0.00768 | 0.15675 |
| 33 | - Transmission Capacity | 0.11082 | 0.10672 | 0.12753 | 0.12753 | - | - | - | 0.19357 | 0.12691 | 0.03650 |
| 34 | - Distribution Primary | 0.13674 | 0.13345 | 0.15350 | 0.15350 | - | - | - | 0.23884 | 0.15011 | 0.07901 |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 36 | - Distribution Secondary | 0.07232 | 0.07058 | 0.07354 | 0.07354 | - | 0.77607 | - | 0.12632 | 0.07076 | 0.03920 |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 0.87381 | - | - | - |
| 38 | - Distribution Services | 0.02433 | 0.02375 | 0.02260 | 0.02260 | - | - | - | 0.04250 | 0.02144 | 0.01958 |
| 39 | - Metering | 0.01521 | 0.01486 | 0.01384 | 0.01384 | - | - | - | 0.02656 | 0.01335 | 0.01651 |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | 0.01288 | 0.00977 | 0.00977 | - | - | - | - | 0.01226 | 0.20449 |
| 43 | | 0.62768 | 0.62987 | 0.63104 | 0.63104 | 0.61757 | 0.77607 | 0.87381 | 0.63523 | 0.63129 | 0.65608 |
| 44 | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | |
| 46 | - Production Capacity | 0.02366 | 0.02293 | 0.01983 | 0.01983 | 0.05447 | - | - | 0.00066 | 0.02018 | 0.00918 |
| 47 | - Production Energy | - | 0.00081 | 0.00057 | 0.00057 | - | - | - | - | 0.00081 | 0.01661 |
| 48 | - Transmission Capacity | 0.00964 | 0.00928 | 0.01109 | 0.01109 | - | - | - | 0.01683 | 0.01103 | 0.00317 |
| 49 | - Distribution Primary | 0.01267 | 0.01237 | 0.01423 | 0.01423 | - | - | - | 0.02214 | 0.01391 | 0.00732 |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 51 | - Distribution Secondary | 0.00616 | 0.00602 | 0.00627 | 0.00627 | - | 0.06614 | - | 0.01077 | 0.00603 | 0.00334 |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 0.06382 | - | - | - |
| 53 | - Distribution Services | 0.00178 | 0.00173 | 0.00165 | 0.00165 | - | - | - | 0.00310 | 0.00157 | 0.00143 |
| 54 | - Metering | 0.00155 | 0.00152 | 0.00141 | 0.00141 | - | - | - | 0.00271 | 0.00136 | 0.00169 |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | 0.00094 | 0.00071 | 0.00071 | - | - | - | - | 0.00090 | 0.01495 |
| 58 | | 0.05546 | 0.05560 | 0.05577 | 0.05577 | 0.05447 | 0.06614 | 0.06382 | 0.05620 | 0.05580 | 0.05770 |
| 59 | | | | | | | | | | | |
| 60 | **Gen Service 100% L.F.** | | | | | | | | | | |
| 61 | - Production Capacity | 0.00152 | 0.00147 | 0.00127 | 0.00127 | 0.00350 | - | - | 0.00004 | 0.00130 | 0.00059 |
| 62 | - Production Energy | - | 0.00008 | 0.00005 | 0.00005 | - | - | - | - | 0.00008 | 0.00157 |
| 63 | - Transmission Capacity | 0.00059 | 0.00057 | 0.00068 | 0.00068 | - | - | - | 0.00104 | 0.00068 | 0.00020 |
| 64 | - Distribution Primary | 0.00058 | 0.00057 | 0.00065 | 0.00065 | - | - | - | 0.00101 | 0.00064 | 0.00034 |
| 65 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 66 | - Distribution Secondary | 0.00012 | 0.00012 | 0.00013 | 0.00013 | - | 0.00134 | - | 0.00022 | 0.00012 | 0.00007 |
| 67 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 0.00721 | - | - | - |
| 68 | - Distribution Services | 0.00020 | 0.00020 | 0.00019 | 0.00019 | - | - | - | 0.00035 | 0.00018 | 0.00016 |
| 69 | - Metering | 0.00013 | 0.00013 | 0.00012 | 0.00012 | - | - | - | 0.00023 | 0.00012 | 0.00014 |

| 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) |
| 70 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | | 0.00350 | 0.00350 | 0.00350 | 0.00350 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00528 | 0.00335 | 0.00335 | 0.00271 | 0.00721 | 0.00134 | 0.00721 | 0.00721 |
| 74 | | | | | | | | | | | | | | | | | | |
| 75 | **Gen Service Demand** | | | | | | | | | | | | | | | | | |
| 76 | - Production Capacity | 0.27770 | 0.27770 | 0.27770 | 0.27770 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | - Production Energy | - | - | - | - | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | - | - | - | - | - | - | - |
| 78 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.27296 | 0.27296 | - | - | - | - | - |
| 79 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.26228 | - | - | - | - |
| 80 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.02373 | - | - | - |
| 81 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.14746 | - | - |
| 82 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.02356 | - |
| 83 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.02356 |
| 84 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | | 0.27770 | 0.27770 | 0.27770 | 0.27770 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.33446 | 0.27296 | 0.27296 | 0.26228 | 0.02373 | 0.14746 | 0.02356 | 0.02356 |
| 89 | | | | | | | | | | | | | | | | | | |
| 90 | **Gen Service Curtailable** | | | | | | | | | | | | | | | | | |
| 91 | - Production Capacity | 0.00308 | 0.00308 | 0.00308 | 0.00308 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | - Production Energy | - | - | - | - | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | - | - | - | - | - | - | - |
| 93 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00290 | 0.00290 | - | - | - | - | - |
| 94 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00424 | - | - | - | - |
| 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 | | 0.00308 | 0.00308 | 0.00308 | 0.00308 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00519 | 0.00290 | 0.00290 | 0.00424 | 0.00000 | - | 0.00000 | 0.00000 |
| 104 | | | | | | | | | | | | | | | | | | |
| 105 | **Gen Service Interruptible** | | | | | | | | | | | | | | | | | |
| 106 | - Production Capacity | 0.04271 | 0.04271 | 0.04271 | 0.04271 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 107 | - Production Energy | - | - | - | - | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | - | - | - | - | - | - | - |
| 108 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.04086 | 0.04086 | - | - | - | - | - |
| 109 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.02408 | - | - | - | - |
| 110 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00007 | - | - | - |
| 111 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00452 | - | - |
| 112 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00003 | - |
| 113 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00003 |
| 114 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 117 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 118 | | 0.04271 | 0.04271 | 0.04271 | 0.04271 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.06492 | 0.04086 | 0.04086 | 0.02408 | 0.00007 | 0.00452 | 0.00003 | 0.00003 |
| 119 | | | | | | | | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | | | | | | | | |
| 121 | - Production Capacity | 0.00097 | 0.00097 | 0.00097 | 0.00097 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 122 | - Production Energy | - | - | - | - | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | - | - | - | - | - | - | - |
| 123 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00035 | 0.00035 | - | - | - | - | - |
| 124 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00905 | - | - | - | - |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.03156 | - | - | - |
| 126 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00447 | - | - |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.03157 | - |
| 128 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.03157 |
| 129 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 133 | | 0.00097 | 0.00097 | 0.00097 | 0.00097 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00844 | 0.00035 | 0.00035 | 0.00905 | 0.03156 | 0.00447 | 0.03157 | 0.03157 |
| 134 | | | | | | | | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| 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) Labor | (31) Gross Prod Plant | (32) Gross Trans Plant | (33) Gross Prod & Trans Plant | (34) Gross Dist Plant | (35) Gross Trans & Dist Plant |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Derived | Derived | Derived | Derived | Derived | Derived |
| 70 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | 0.00000 | 0.00000 | - | - | - | - | - | - |
| 71 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | - Customer Billing/Info. | - | - | - | 0.00721 | - | - | - | - | - | 0.00020 | 0.00020 | 0.00159 | - | - | - | - | - |
| 73 | | 0.00702 | - | - | 0.00721 | - | - | 0.00702 | 0.00350 | - | 0.00320 | 0.00320 | 0.00468 | 0.00350 | 0.00335 | 0.00346 | 0.00267 | 0.00289 |
| 74 | | | | | | | | | | | | | | | | | | |
| 75 | **Gen Service Demand** | | | | | | | | | | | | | | | | | |
| 76 | - Production Capacity | - | - | - | - | - | - | - | 0.27770 | - | 0.08800 | 0.10709 | 0.05196 | 0.27770 | 0.01040 | 0.19722 | - | 0.00334 |
| 77 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.01629 | (0.00281) | 0.10508 | - | - | - | - | - |
| 78 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.03446 | 0.03446 | 0.01455 | - | 0.26274 | 0.07910 | - | 0.08451 |
| 79 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.04505 | 0.04505 | 0.03255 | - | - | - | 0.14464 | 0.09812 |
| 80 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 0.01875 | 0.01875 | 0.00796 | - | - | - | 0.03538 | 0.02400 |
| 82 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.00558 | 0.00558 | 0.00038 | - | - | - | 0.00169 | 0.00115 |
| 84 | - Metering | 0.06913 | - | - | - | - | - | 0.06913 | - | - | 0.00571 | 0.00571 | 0.00079 | - | - | - | 0.00336 | 0.00228 |
| 85 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | 0.00003 | 0.00003 | - | - | - | - | - | - |
| 86 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | - Customer Billing/Info. | - | - | - | 0.02374 | - | - | - | - | - | 0.01432 | 0.01432 | 0.00522 | - | - | - | - | - |
| 88 | | 0.06913 | - | - | 0.02374 | - | - | 0.06913 | 0.27770 | - | 0.22818 | 0.22818 | 0.21849 | 0.27770 | 0.27314 | 0.27633 | 0.18507 | 0.21340 |
| 89 | | | | | | | | | | | | | | | | | | |
| 90 | **Gen Service Curtailable** | | | | | | | | | | | | | | | | | |
| 91 | - Production Capacity | - | - | - | - | - | - | - | 0.00308 | - | 0.00111 | 0.00119 | 0.00058 | 0.00308 | 0.00012 | 0.00219 | - | 0.00004 |
| 92 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.00021 | 0.00013 | 0.00163 | - | - | - | - | - |
| 93 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.00043 | 0.00043 | 0.00015 | - | 0.00280 | 0.00084 | - | 0.00090 |
| 94 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.00057 | 0.00057 | 0.00053 | - | - | - | 0.00234 | 0.00159 |
| 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 | 0.00025 | - | - | - | - | - | 0.00025 | - | - | 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 | | 0.00025 | - | - | 0.00000 | - | - | 0.00025 | 0.00308 | - | 0.00288 | 0.00288 | 0.00289 | 0.00308 | 0.00291 | 0.00303 | 0.00235 | 0.00253 |
| 104 | | | | | | | | | | | | | | | | | | |
| 105 | **Gen Service Interruptible** | | | | | | | | | | | | | | | | | |
| 106 | - Production Capacity | - | - | - | - | - | - | - | 0.04271 | - | 0.01016 | 0.01647 | 0.00799 | 0.04271 | 0.00160 | 0.03033 | - | 0.00051 |
| 107 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.00188 | (0.00443) | 0.02040 | - | - | - | - | - |
| 108 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.00398 | 0.00398 | 0.00218 | - | 0.03933 | 0.01184 | - | 0.01265 |
| 109 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.00520 | 0.00520 | 0.00299 | - | - | - | 0.01328 | 0.00901 |
| 110 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 111 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 0.00217 | 0.00217 | 0.00024 | - | - | - | 0.00108 | 0.00073 |
| 112 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.00064 | 0.00064 | 0.00000 | - | - | - | 0.00000 | 0.00000 |
| 114 | - Metering | 0.00190 | - | - | - | - | - | 0.00190 | - | - | 0.00066 | 0.00066 | 0.00002 | - | - | - | 0.00009 | 0.00006 |
| 115 | - Interruptible Equipment | - | 1.00000 | - | - | - | - | - | - | - | 0.00000 | 0.00000 | 0.00017 | - | - | - | 0.00076 | 0.00052 |
| 116 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 117 | - Customer Billing/Info. | - | - | - | 0.00007 | - | - | - | - | - | 0.00165 | 0.00165 | 0.00002 | - | - | - | - | - |
| 118 | | 0.00190 | 1.00000 | - | 0.00007 | - | - | 0.00190 | 0.04271 | - | 0.02635 | 0.02635 | 0.03401 | 0.04271 | 0.04093 | 0.04217 | 0.01522 | 0.02349 |
| 119 | | | | | | | | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | | | | | | | | |
| 121 | - Production Capacity | - | - | - | - | - | - | - | 0.00097 | - | 0.00157 | 0.00037 | 0.00018 | 0.00097 | 0.00004 | 0.00069 | - | 0.00001 |
| 122 | - Production Energy | - | - | - | - | - | - | - | - | - | 0.00029 | 0.00149 | 0.00265 | - | - | - | - | - |
| 123 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | 0.00061 | 0.00061 | 0.00002 | - | 0.00034 | 0.00010 | - | 0.00011 |
| 124 | - Distribution Primary | - | - | - | - | - | - | - | - | - | 0.00080 | 0.00080 | 0.00112 | - | - | - | 0.00499 | 0.00339 |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 0.00033 | 0.00033 | 0.00024 | - | - | - | 0.00107 | 0.00073 |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 128 | - Distribution Services | - | - | - | - | - | - | - | - | - | 0.00010 | 0.00010 | 0.00051 | - | - | - | 0.00226 | 0.00154 |
| 129 | - Metering | 0.03277 | - | - | - | - | - | 0.03277 | - | - | 0.00010 | 0.00010 | 0.00037 | - | - | - | 0.00159 | 0.00108 |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | 0.00000 | 0.00000 | - | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | - | - | 0.03156 | - | - | - | - | - | 0.00026 | 0.00026 | 0.00694 | - | - | - | - | - |
| 133 | | 0.03277 | - | - | 0.03156 | - | - | 0.03277 | 0.00097 | - | 0.00407 | 0.00407 | 0.01204 | 0.00097 | 0.00037 | 0.00079 | 0.00992 | 0.00685 |
| 134 | | | | | | | | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (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 |
| 70 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 71 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 72 | - Customer Billing/Info. | - | 0.00011 | 0.00008 | 0.00008 | - | - | - | - | 0.00010 | 0.00169 |
| 73 | | 0.00315 | 0.00324 | 0.00318 | 0.00318 | 0.00350 | 0.00134 | 0.00721 | 0.00289 | 0.00321 | 0.00475 |
| 74 | | | | | | | | | | | |
| 75 | **Gen Service Demand** | | | | | | | | | | |
| 76 | - Production Capacity | 0.12063 | 0.11690 | 0.10110 | 0.10110 | 0.27770 | - | - | 0.00334 | 0.10287 | 0.04679 |
| 77 | - Production Energy | - | 0.00487 | 0.00344 | 0.00344 | - | - | - | - | 0.00489 | 0.09968 |
| 78 | - Transmission Capacity | 0.04838 | 0.04660 | 0.05568 | 0.05568 | - | - | - | 0.08451 | 0.05541 | 0.01593 |
| 79 | - Distribution Primary | 0.05617 | 0.05482 | 0.06306 | 0.06306 | - | - | - | 0.09812 | 0.06167 | 0.03246 |
| 80 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 81 | - Distribution Secondary | 0.01374 | 0.01341 | 0.01397 | 0.01397 | - | 0.14746 | - | 0.02400 | 0.01344 | 0.00745 |
| 82 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 0.02356 | - | - | - |
| 83 | - Distribution Services | 0.00066 | 0.00064 | 0.00061 | 0.00061 | - | - | - | 0.00115 | 0.00058 | 0.00053 |
| 84 | - Metering | 0.00130 | 0.00127 | 0.00119 | 0.00119 | - | - | - | 0.00228 | 0.00114 | 0.00142 |
| 85 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 86 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 87 | - Customer Billing/Info. | - | 0.00035 | 0.00027 | 0.00027 | - | - | - | - | 0.00033 | 0.00556 |
| 88 | | 0.24089 | 0.23886 | 0.23932 | 0.23932 | 0.27770 | 0.14746 | 0.02356 | 0.21340 | 0.24034 | 0.20980 |
| 89 | | | | | | | | | | | |
| 90 | **Gen Service Curtailable** | | | | | | | | | | |
| 91 | - Production Capacity | 0.00134 | 0.00130 | 0.00112 | 0.00112 | 0.00308 | - | - | 0.00004 | 0.00114 | 0.00052 |
| 92 | - Production Energy | - | 0.00008 | 0.00005 | 0.00005 | - | - | - | - | 0.00008 | 0.00155 |
| 93 | - Transmission Capacity | 0.00051 | 0.00050 | 0.00059 | 0.00059 | - | - | - | 0.00090 | 0.00059 | 0.00017 |
| 94 | - Distribution Primary | 0.00091 | 0.00089 | 0.00102 | 0.00102 | - | - | - | 0.00159 | 0.00100 | 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 | 0.00001 |
| 100 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 101 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 102 | - Customer Billing/Info. | - | 0.00000 | 0.00000 | 0.00000 | - | - | - | - | 0.00000 | 0.00000 |
| 103 | | 0.00277 | 0.00276 | 0.00279 | 0.00279 | 0.00308 | - | 0.00000 | 0.00253 | 0.00281 | 0.00277 |
| 104 | | | | | | | | | | | |
| 105 | **Gen Service Interruptible** | | | | | | | | | | |
| 106 | - Production Capacity | 0.01855 | 0.01798 | 0.01555 | 0.01555 | 0.04271 | - | - | 0.00051 | 0.01582 | 0.00720 |
| 107 | - Production Energy | - | 0.00094 | 0.00067 | 0.00067 | - | - | - | - | 0.00095 | 0.01935 |
| 108 | - Transmission Capacity | 0.00724 | 0.00697 | 0.00833 | 0.00833 | - | - | - | 0.01265 | 0.00829 | 0.00239 |
| 109 | - Distribution Primary | 0.00516 | 0.00503 | 0.00579 | 0.00579 | - | - | - | 0.00901 | 0.00566 | 0.00298 |
| 110 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 111 | - Distribution Secondary | 0.00042 | 0.00041 | 0.00043 | 0.00043 | - | 0.00452 | - | 0.00073 | 0.00041 | 0.00023 |
| 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 | 0.00003 | 0.00003 | 0.00003 | - | - | - | 0.00006 | 0.00003 | 0.00004 |
| 115 | - Interruptible Equipment | 0.00030 | 0.00029 | 0.00023 | 0.00023 | - | - | - | 0.00052 | 0.00024 | 0.00010 |
| 116 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 117 | - Customer Billing/Info. | - | 0.00000 | 0.00000 | 0.00000 | - | - | - | - | 0.00000 | 0.00002 |
| 118 | | 0.03171 | 0.03167 | 0.03103 | 0.03103 | 0.04271 | 0.00452 | 0.00003 | 0.02349 | 0.03141 | 0.03229 |
| 119 | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | |
| 121 | - Production Capacity | 0.00042 | 0.00041 | 0.00035 | 0.00035 | 0.00097 | - | - | 0.00001 | 0.00036 | 0.00016 |
| 122 | - Production Energy | - | 0.00012 | 0.00009 | 0.00009 | - | - | - | - | 0.00012 | 0.00252 |
| 123 | - Transmission Capacity | 0.00006 | 0.00006 | 0.00007 | 0.00007 | - | - | - | 0.00011 | 0.00007 | 0.00002 |
| 124 | - Distribution Primary | 0.00194 | 0.00189 | 0.00218 | 0.00218 | - | - | - | 0.00339 | 0.00213 | 0.00112 |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 126 | - Distribution Secondary | 0.00042 | 0.00041 | 0.00042 | 0.00042 | - | 0.00447 | - | 0.00073 | 0.00041 | 0.00023 |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | 0.03157 | - | - | - |
| 128 | - Distribution Services | 0.00088 | 0.00086 | 0.00082 | 0.00082 | - | - | - | 0.00154 | 0.00077 | 0.00071 |
| 129 | - Metering | 0.00062 | 0.00060 | 0.00056 | 0.00056 | - | - | - | 0.00108 | 0.00054 | 0.00067 |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | 0.00047 | 0.00035 | 0.00035 | - | - | - | - | 0.00044 | 0.00739 |
| 133 | | 0.00433 | 0.00482 | 0.00484 | 0.00484 | 0.00097 | 0.00447 | 0.03157 | 0.00685 | 0.00485 | 0.01281 |
| 134 | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - |

| (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 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| (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 |
| 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 | - | - | - | - | - | - | - | - | 0.01911 | - | - | - | 0.08492 | 0.05761 |
| 147 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 148 | | - | - | 1.00000 | - | - | - | - | - | - | - | - | 0.01911 | - | - | - | 0.08492 | 0.05761 |
| 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 | - | - | 0.00060 | - | - | - | 0.00266 | 0.00180 |
| 157 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 158 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 159 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 160 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 162 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 163 | | - | - | - | - | - | - | - | - | 1.00000 | - | - | 0.00060 | - | - | - | 0.00266 | 0.00180 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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 |
| 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 | 0.03298 | 0.03219 | 0.03093 | 0.03093 | - | - | - | 0.05761 | 0.02926 | 0.02344 |
| 147 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - |
| 148 | | 0.03298 | 0.03219 | 0.03093 | 0.03093 | - | - | - | 0.05761 | 0.02926 | 0.02344 |
| 149 | | | | | | | | | | | |
| 150 | **EV Solution** | | | | | | | | | | |
| 151 | - Production Capacity | - | - | - | - | - | - | - | - | - | - |
| 152 | - Production Energy | - | - | - | - | - | - | - | - | - | - |
| 153 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - |
| 154 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - |
| 155 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 156 | - Distribution Secondary | 0.00103 | 0.00101 | 0.00110 | 0.00110 | - | - | - | 0.00180 | 0.00104 | 0.00035 |
| 157 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - |
| 158 | - Distribution Services | - | - | - | - | - | - | - | - | - | - |
| 159 | - Metering | - | - | - | - | - | - | - | - | - | - |
| 160 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - |
| 161 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - |
| 162 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - |
| 163 | | 0.00103 | 0.00101 | 0.00110 | 0.00110 | - | - | - | 0.00180 | 0.00104 | 0.00035 |