



Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 23, 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 the following documents:

1. Amended Exhibit REB-3, Operating Company/Nonutility Companies Service Agreement;
2. Amended Exhibit BMHB-3, Solar Cost Analysis;
3. Amended Exhibit BMHB-4, CEC Expansion Cost Analysis;
4. Amended Exhibit BMHB-6, Battery Storage Cost Analysis;
5. Amended Exhibit MJO-5, Clean Energy Connection Cumulative Revenue Requirements;
6. Amended Direct Testimony of Marcia J. Olivier, page 24;
7. Amended MFR C-6; and
8. Amended MFR C-9.

With respect to item 1 above, DEF inadvertently included the wrong version of the agreement. Regarding items 2-6, during the course of responding to a discovery response, DEF discovered an error that slightly impacted the analyses reflected in those exhibits and for completeness is submitting the corrected analyses. The amended MFRs, items 7 and 8 above, are submitted to reflect SPP-related O&M dollars in the correct category (MFR C-6) and to make a \$29,000 correction to 2019 O&M values (MFR C-6 and C-9).

In accordance with Rule 25-6.043(1)(h), F.A.C., DEF will provide 10 paper copies of these amended exhibits and MFR schedules in Microsoft Excel format with formulas intact and unlocked to the Office of Commission Clerk within seven days. 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.

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw
Attachment

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 23rd day of April, 2024, to the following:

/s/ Dianne M. Triplett

Dianne M. Triplett

Jennifer Crawford / Major Thompson / Shaw Stiller Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 JCrawfor@psc.state.fl.us MThomps@psc.state.fl.us SStiller@psc.state.fl.us	Walt Trierweiler / Charles J. Rehwinkel / Mary Wessling / Austin Watrous Office of Public Counsel 111 W. Madison St., Rm 812 Tallahassee, FL 32399 rehwinkel.charles@leg.state.fl.us trierweiler.walt@leg.state.fl.us watrous.austin@leg.state.fl.us wessling.mary@leg.state.fl.us
Jon C. Moyle, Jr. / Karen A. Putnal Moyle Law Firm, P.A. FIPUG 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com	Bradley Marshall / Jordan Luebke Earthjustice LULAC & FL Rising 111 S. Martin Luther King Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org
Tony Mendoza / Patrick Woolsey Sierra Club 2101 Webster Street Suite 1300 Oakland, CA 94612 tony.mendoza@sierraclub.org patrick.woolsey@sierraclub.org	Robert Scheffel Wright / John T. LaVia, III Gardner, Bist, Bowden, Dee, LaVia, Wright, Perry & Harper, P.A. Florida Retail Federation 1300 Thomaswood Drive Tallahassee, Florida 32308 schef@gbwlegal.com jlavia@gbwlegal.com
Sari Amiel Sierra Club 50 F St. NW, Eighth Floor Washington, DC 20001 sari.amiel@sierraclub.org James W. Brew / Laura Wynn Baker / Sarah B. Newman Stone Mattheis Xenopoulos & Brew, PC PCS Phosphate-White Springs 1025 Thomas Jefferson Street, NW Suite 800 West Washington, DC 20007-5201 jbrew@smxblaw.com lwb@smxblaw.com sbn@smxblaw.com	Peter J. Mattheis / Michael K. Lavanga / Joseph R. Briscar Stone Mattheis Xenopoulos & Brew, PC NUCOR 1025 Thomas Jefferson Street, NW Suite 800 West Washington, DC 20007-5201 pjm@smxblaw.com mkl@smxblaw.com jrb@smxblaw.com

**OPERATING COMPANY/NONUTILITY COMPANIES
SERVICE AGREEMENT**

This Operating Company/Nonutility Companies Service Agreement (this "Agreement") is made and entered into as of October 23, 2023 (the "Effective Date"), by and among Duke Energy Florida, LLC, a Florida limited liability company ("DEF" or "Operating Company"), and the respective associate nonutility companies listed on the signature pages here to (each, a "Nonutility Company").

WITNESSETH:

WHEREAS, Duke Energy Corporation ("Duke Energy") is a Delaware corporation;

WHEREAS, Operating Company is a subsidiary of Duke Energy and subject to the regulatory authority of the Florida Public Service Commission ("FPSC");

WHEREAS, each Nonutility Company is either an affiliate or a subsidiary of Duke Energy that is or was formed to engage in any one or more non-regulated businesses, and DEF Purchasing Company, LLC is a wholly-owned subsidiary of Operating Company;

WHEREAS, in the ordinary course of their businesses, Operating Company and each Nonutility Company maintain organizations of employees with technical expertise in matters affecting public utility companies and related businesses and own or acquire related equipment, facilities, properties and other resources; and

WHEREAS, subject to the terms and conditions herein set forth, and taking into consideration the parties' utility responsibilities or primary business operations, as the case may be, the parties hereto are willing, upon request from time to time, to perform such services, and in connection therewith to make available such equipment, facilities, properties and other resources, as they shall request from each other.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, the parties agree as follows:

ARTICLE 1. PROVISION OF SERVICES; LOANED EMPLOYEES

Section 1.1 Provision of Services.

(a) Upon receipt by a party hereto (in such capacity, a "Service Provider") of a written request in substantially the form attached hereto as Exhibit A (a "Service Request") from another party hereto (in such capacity, a "Client Company") for the provision to such Client Company of such services as are specified therein, including if applicable use of any related equipment, facilities, properties or other resources (collectively, "Services"), the Service Provider, if in its sole discretion it has available the personnel or other resources needed to perform the Service Request without impairment of its utility responsibilities or business operations, as the case may be, shall furnish such Services to the Client Company at such times, for such periods and in such manner as the

Client Company shall have so requested and otherwise in accordance with the provisions hereof.

(b) For purposes of this Agreement, "Services" may include, but shall not be limited to: in the case of Services that may be provided by the Operating Company hereunder, services in such areas as engineering and construction; operations and maintenance; installation services; equipment testing; generation technical support; environmental, health and safety; analytical technical support; and procurement services; and (ii) in the case of Services that may be provided by Nonutility Companies hereunder, services in such areas as information technology services; monitoring, surveying, inspecting, constructing, locating and marking of overhead and underground utility facilities; meter reading; materials management; vegetation management; professional services; and marketing and customer relations.

(c) For the avoidance of doubt, affiliate transactions involving (i) sales or other transfers of assets, goods, energy commodities (including electricity, natural gas, coal and other combustible fuels) or thermal energy products, and (ii) regulated services subject to approved rate tariffs are outside the scope of this Agreement.

Section 1.2 Loaned Employees.

(a) If specifically requested in connection with the provision of Services, Service Provider shall loan one or more of its employees to such Client Company, provided that such loan shall not, in the sole discretion of Service Provider, interfere with or impair Service Provider's utility responsibilities or business operations, as the case may be. After the commencement thereof, any such loaned employees may be withdrawn by Service Provider from tasks duly assigned by Client Company, prior to completion thereof as contemplated in the associated Service Request, only with the consent of Client Company (which shall not be unreasonably withheld or delayed), except in the event of a demonstrable emergency requiring the use of any such employees in another capacity for Service Provider.

(b) While performing work on behalf of Client Company, any such loaned employees shall be under its supervision and control, and Client Company shall be responsible for their actions to the same extent as though such persons were its employees (it being understood that such persons shall nevertheless remain employees of Service Provider and nothing herein shall be construed as creating an employer-employee relationship between any Client Company and any loaned employees). Accordingly, for the duration of any such loan, Service Provider shall continue to provide its loaned employees with the same payroll, pension, savings, tax withholding, unemployment, bookkeeping and other personnel support services then being provided by Service Provider to its other employees.

Section 1.3 Access to Operating Company Information. Any Nonutility Company providing Services to Operating Company pursuant to this Agreement, including any loaned employees under Section 1.2, shall be permitted to have access to Operating Company's Customer

Information¹ and Confidential Systems Operation Information² to the extent necessary for the performance of such Services, provided that such Nonutility Company shall take reasonable steps to protect the confidentiality of such Information.

ARTICLE 2. SERVICE REQUESTS

Section 2.1 Procedure. All Services (including any loans of employees) (i) shall be performed in accordance with Service Requests issued by or on behalf of Client Company and accepted by Service Provider and (ii) shall be assigned to applicable activities, processes, projects, responsibility centers or on other appropriate bases to enable specific work to be properly assigned. Service Requests shall be as specific as practicable in defining the Services requested. Client Company shall have the right from time to time to amend or rescind any Service Request, *provided* that (a) Service Provider consents to any amendment that results in a material change in the scope of Services to be provided, (b) the costs associated with an amended or rescinded Service Request shall include the costs incurred by Service Provider as a result of such amendment or rescission, and (c) no amendment or rescission of a Service Request shall release Client Company from any liability for costs already incurred or contracted for by Service Provider pursuant to the original Service Request, regardless of whether any labor or the furnishing of any property or other resources has been commenced or completed.

ARTICLE 3. COMPENSATION FOR SERVICES; RATEMAKING

Section 3.1 Compensation for Services. Operating Company may not make or incur a charge under this Agreement except in accordance with Florida law and the rules, regulations and orders of the FPSC promulgated thereunder. Except to the extent otherwise required by Section 482 of the Internal Revenue Code, as compensation for any Services rendered to it pursuant to this Agreement, Client Company shall pay to Service Provider an amount consistent with the following requirements: (a) In circumstances where Operating Company is a Service Provider, Client Company shall pay the higher of the fully embedded cost thereof (i.e., the sum of (i) direct costs, (ii) indirect costs, and (iii) costs of capital) and the comparable market price (if any); and (b) in circumstances where a Nonutility Company is a Service Provider, Client Company shall pay the lower of the fully embedded cost and the comparable market price (if any). As soon as practicable after the close of each month, Service Provider shall render to each Client Company a statement reflecting the billing information necessary to identify the costs charged for that month. By the last day of each month, Client Company shall remit to Service Provider all charged billed to it.

¹ "Customer Information" is all non-public information or data specific to a retail electric customer ("Customer") or a group of Customers, including, but not limited to, electricity consumption, load profile, billing history, or credit history that is or has been obtained or compiled by the Operating Company in connection with supplying FPSC-regulated electric power generation, transmission, distribution, delivery, and sales, and other related services, including, but not limited to, administration of Customer accounts and rate schedules, metering, billing, standby service, backups, and changeovers of service to other suppliers ("Electric Services"), to that Customer or group of Customers.

² "Confidential Systems Operations Information" is all non-public information that pertains to Electric Services provided by Operating Company, including, but not limited to, information concerning electric generation, transmission, distribution, or sales.

Section 3.2 Ratemaking.

(a) Operating Company may not seek to reflect in rates any (i) costs incurred under this Agreement exceeding the amount allowed by the FPSC, or (ii) revenue level earned under this Agreement less than the amount imputed by the FPSC; and

(b) Except to the extent that requesting FERC review and authorization pursuant to Section 1275(b) of Subtitle F in Title XII of PUHCA 2005 may be determined to have preemptive effect under the law, DEF will not assert in any forum that the FPSC's authority to assign, allocate, make pro-forma adjustments to or disallow revenues and costs for retail ratemaking and regulatory accounting and reporting purposes is preempted and will bear the full risk of any preemptive effects of federal law with respect to this Agreement.

ARTICLE 4. LIMITATION OF LIABILITY; INDEMNIFICATION

Section 4.1 Limitation of Liability/Services. In performing Services pursuant to Section 1.1 hereof, Service Provider will exercise due care to assure that the Services are performed in a workmanlike manner in accordance with the specifications set forth in the applicable Service Request and consistent with any applicable legal standards. The sole and exclusive responsibility of Service Provider for any deficiency therein shall be promptly to correct or repair such deficiency or to re-perform such Services, in either case at no additional cost to Client Company, so that the Services fully conform to the standards described in the first sentence of this Section 4.1. No Service Provider makes any other warranty with respect to the provision of Services, and each Client Company agrees to accept any Services without further warranty of any nature.

Section 4.2 Limitation of Liability/Loaned Employees. In furnishing Services under Section 1.2 hereof (i.e., involving loaned employees), neither the Service Provider, nor any officer, director, employee or agent thereof, shall have any responsibility whatsoever to any Client Company receiving such Services, and Client Company specifically releases Service Provider and such persons, on account of any claims, liabilities, injuries, damages or other consequences arising in connection with the provision of such Services under any theory of liability, whether in contract, tort (including negligence or strict liability) or otherwise, it being understood and agreed that any such loaned employees are made available without warranty as to their suitability or expertise.

Section 4.3 Disclaimer. WITH RESPECT TO ANY SERVICES PROVIDED UNDER THIS AGREEMENT, THE SERVICE PROVIDER THEREOF MAKES NO WARRANTY OR REPRESENTATION OTHER THAN AS SET FORTH IN SECTION 4.1, AND THE PARTIES HERETO HEREBY AGREE THAT NO OTHER WARRANTY, WHETHER STATUTORY, EXPRESS OR IMPLIED (INCLUDING BUT NOT LIMITED TO ALL WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE), SHALL BE APPLICABLE TO THE PROVISION OF ANY SUCH SERVICES. THE PARTIES FURTHER AGREE THAT THE REMEDIES STATED HEREIN ARE EXCLUSIVE AND SHALL CONSTITUTE THE SOLE AND EXCLUSIVE REMEDY OF ANY PARTY HERETO FOR A FAILURE BY ANY OTHER PARTY HERETO TO COMPLY WITH ITS WARRANTY OBLIGATIONS.

Section 4.4 Indemnification.

(a) Indemnification In Respect of Services Provided by Operating Company.

(i) In circumstances where Operating Company is a Service Provider: (x) subject to subparagraph (ii) of this Section 4.4(a), Service Provider shall release, defend, indemnify and hold harmless each Client Company, including any officer, director, employee or agent thereof, from and against, and shall pay the full amount of, any loss, liability, claim, damage, expense (including costs of investigation and defense and reasonable attorneys' fees), whether or not involving a third-party claim (collectively, "Damages"), incurred or sustained by or against Service Provider or any such Client Company arising, directly or indirectly, from or in connection with Service Provider's negligence or willful misconduct in the performance of the Services, and (y) each Nonutility Company that is a Client Company with respect to such Services shall release, defend, indemnify and hold harmless Service Provider, including any officer, director, employee or agent thereof, from and against, and shall pay the full amount of, any Damages incurred or sustained by or against Service Provider or any such Client Company arising, directly or indirectly, from or in connection with Service Provider's negligence or willful misconduct in the performance of the Services, to the extent such Damages are not covered by Service Provider's indemnification obligation as provided in the preceding clause (x) or exceed the liability limits provided in subparagraph (ii) of this Section 4.4(a).

(ii) Notwithstanding any other provision hereof, in circumstances where Operating Company is a Service Provider: (x) Service Provider's total liability hereunder with respect to any specific Services shall be limited to the amount actually paid to Service Provider for its performance of the specific Services for which the liability arises, and (y) under no circumstances shall Service Provider be liable for consequential, incidental, punitive, exemplary or indirect damages, lost profits or other business interruption damages, by statute, in tort or contract, under any indemnity provision or otherwise (it being the intent of the parties that the indemnification obligations in this Agreement shall cover only actual damages and accordingly, without limitation of the foregoing, shall be net of any insurance proceeds actually received in respect of any such damages).

(b) Indemnification In Respect of Services Provided by Any Nonutility Company.

(i) In circumstances where a Nonutility Company is a Service Provider (*i.e.*, where Operating Company is the Client Company): (x) subject to subparagraph (ii) of this Section 4.4(b), Service Provider shall release, defend, indemnify and hold harmless the Client Company, including any officer, director, employee or agent thereof, from and against, and shall pay the full amount of, any Damages incurred or sustained by or against Client Company arising, directly or indirectly, from or in connection with Service Provider's negligence or willful misconduct in the performance of the Services.

(ii) Notwithstanding any other provision hereof, in circumstances where a Nonutility Company is a Service Provider (*i.e.*, where Operating Company is the Client Company), under no circumstances shall Service Provider be liable for consequential, incidental, punitive, exemplary or indirect damages, lost profits or other business interruption damages, by statute, in tort or contract, under any indemnity provision or otherwise (it being the intent of the parties that the indemnification obligations in this Agreement shall cover only actual damages and accordingly,

without limitation of the foregoing, shall be net of any insurance proceeds actually received in respect of any such damages).

Section 4.5 Procedure for Indemnification. Within 15 business days after receipt by any Client Company of notice of any claim or the commencement of any action, suit, litigation or other proceeding against it (a "Proceeding") with respect to which it is eligible for indemnification hereunder, such Client Company shall notify Service Provider thereof in writing (it being understood that failure so to notify Service Provider shall not relieve the latter of its indemnification obligation, unless Service Provider establishes that defense thereof has been prejudiced by such failure). Thereafter, Service Provider shall be entitled to participate in such Proceeding and, at its election upon notice to such Client Company and at its expense, to assume the defense of such Proceeding. Without the prior written consent of such Client Company, Service Provider shall not enter into any settlement of any third-party claim that would lead to liability or create any financial or other obligation on the part of such Client Company for which it such Client Company is not entitled to indemnification hereunder. If such Client Company has given timely notice to Service Provider of the commencement of such Proceeding, but Service Provider has not, within 15 business days after receipt of such notice, given notice to Client Company of its election to assume the defense thereof, Service Provider shall be bound by any determination made in such Proceeding or any compromise or settlement made by Client Company. A claim for indemnification for any matter not involving a third-party claim may be asserted by notice from the applicable Client Company to Service Provider.

ARTICLE 5. MISCELLANEOUS

Section 5.1 Amendments. Any amendments to this Agreement shall be in writing executed by each of the parties hereto. To the extent that applicable state law or regulation or other binding obligation requires that any such amendment be filed with the FPSC for review or otherwise, Operating Company shall comply in all respects with any such requirements.

Section 5.2 Effective Date: Term. This Agreement shall become effective on the Effective Date and shall continue in full force and effect as to each party until terminated by any party, as to itself only, upon not less than 30 days prior written notice to the other parties hereto. Any such termination of parties shall not be deemed an amendment hereto. Operating Company's participation in this Agreement is voluntary. Operating Company is not obligated to take or provide services or make any purchases or sales pursuant to this Agreement, and Operating Company may elect to discontinue its participation in this Agreement at its election after giving notice under this Section. This Agreement may be terminated and thereafter be of no further force and effect upon the mutual consent of all of the parties hereto.

Section 5.3 Additional Parties. After the effective date of this Agreement, additional Nonutility Companies may become parties to this Agreement by executing appropriate signature pages, whereupon any such additional signatory shall be deemed a "party" hereto for all purposes hereof and shall thereupon become bound by the terms and conditions of this Agreement as if an original party hereto. The addition of any such further signatories, in the absence of any changes to the terms of this Agreement, shall not be deemed an amendment hereto.

Section 5.4 Entire Agreement. This Agreement contains the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes any prior or contemporaneous contracts, agreements, understandings or arrangements, whether written or oral,

with respect thereto. Any oral or written statements, representations, promises, negotiations or agreements, whether prior hereto or concurrently herewith, are superseded by and merged into this Agreement.

Section 5.5 Severability. If any provision of this Agreement or any application thereof shall be determined to be invalid or unenforceable, the remainder of this Agreement and any other application thereof shall not be affected thereby.

Section 5.6 Assignment. Neither this Agreement nor any of the rights, interests or obligations hereunder shall be assigned, in whole or in part, by operation of law or otherwise by any of the parties hereto without the prior written consent of each of the other parties. Any attempted or purported assignment in violation of the preceding sentence shall be null and void and of no effect whatsoever. Subject to the preceding two sentences, this Agreement shall be binding upon, inure to the benefit of, and be enforceable by, the parties and their respective successors and assigns.

Section 5.7 Governing Law. This Agreement shall be construed and enforced under and in accordance with the laws of the State of Florida, without regard to conflicts of laws principles.

Section 5.8 Captions, Headings, etc. The captions and headings used in this Agreement are for convenience of reference only and shall not affect the construction to be accorded any of the provisions hereof. As used in this Agreement, "hereof," "hereunder," "herein," "hereto," and words of like import refer to this Agreement as a whole and not to any particular section or other paragraph or subparagraph thereof.

Section 5.9 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed a duplicate original hereof, but all of which shall be deemed one and the same Agreement.

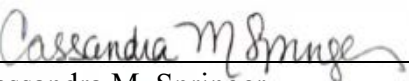
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IN WITNESS WHEREOF, each of the parties hereto has caused this Agreement to be executed on its behalf by an appropriate officer thereunto duly authorized.


BISON INSURANCE COMPANY LIMITED

By:  _____
Kathryn B. Aittola
President

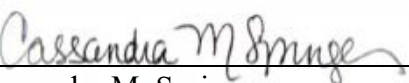
CATAMOUNT ENERGY CORPORATION

By:  _____
Cassandra M. Springer
Assistant Secretary

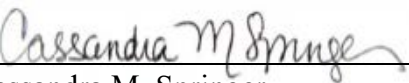
CINCAP V, LLC
(by Duke Energy Commercial Enterprises, Inc., its Managing Member)

By:  _____
David S. Maltz
Secretary

CINERGY CORP.

By:  _____
Cassandra M. Springer
Assistant Corporate Secretary

CINERGY GLOBAL RESOURCES, INC.

By:  _____
Cassandra M. Springer
Assistant Corporate Secretary

CINERGY RECEIVABLES COMPANY LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

CINERGY SOLUTIONS – UTILITY, INC.

By: Cassandra M Springer
Cassandra M. Springer
Assistant Corporate Secretary

DEF PURCHASING COMPANY, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DEGS WIND SUPPLY II, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY AMERICAS, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Corporate Secretary

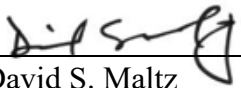
DUKE ENERGY BECKJORD, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

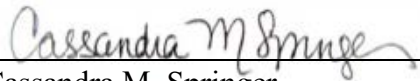
DUKE ENERGY BUSINESS SERVICES LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

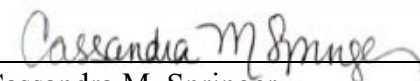
DUKE ENERGY COMMERCIAL ENTERPRISES, INC.

By: 
David S. Maltz
Secretary

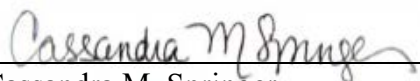
DUKE ENERGY CORPORATE SERVICES, INC.

By: 
Cassandra M. Springer
Assistant Corporate Secretary

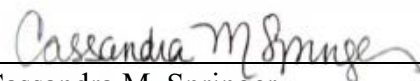
DUKE ENERGY FLORIDA SOLAR SOLUTIONS, LLC

By: 
Cassandra M. Springer
Assistant Secretary

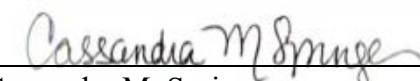
DUKE ENERGY FLORIDA, LLC

By: 
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY GENERATION SERVICES, INC.

By: 
Cassandra M. Springer
Assistant Corporate Secretary

DUKE ENERGY INDUSTRIAL SALES, LLC

By: 
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY INTERNATIONAL, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY ONE, INC.

By: David S Maltz
David S. Maltz
Secretary

DUKE ENERGY PIPELINE HOLDING COMPANY, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY REGISTRATION SERVICES, INC.

By: Cassandra M Springer
Cassandra M. Springer
Assistant Corporate Secretary

DUKE ENERGY SAM, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE ENERGY TRANSMISSION HOLDING COMPANY, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE INVESTMENTS, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE SUPPLY NETWORK, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE VENTURES REAL ESTATE, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

DUKE VENTURES, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

ETRANSENERGY, LLC

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

KO TRANSMISSION COMPANY

By: Cassandra M Springer
Cassandra M. Springer
Assistant Corporate Secretary

MIAMI POWER CORPORATION

By: Cassandra M Springer
Cassandra M. Springer
Assistant Corporate Secretary

SOUTH CONSTRUCTION COMPANY, INC.

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

TRI-STATE IMPROVEMENT COMPANY

By: Cassandra M Springer
Cassandra M. Springer
Assistant Secretary

EXHIBIT A

Page 1 of 2

Service Request For Affiliates

Id

Status

* Red Asterisk indicates required fields

*Functional Area (for the Service Provider)

Service Provider

*Service Provider

*Legal Approval Representative

Proposed Service

*Proposed Service

* Additional Detail
Please provide basis for appropriate pricing and further details about parties involved.

Estimated Costs
(NA-see accounting records) *Scheduled Start Date *Scheduled Completion Date

\$

Client Company

*Client Company

PeopleSoft Accounting Codes for the Services Provided

*** Process OR Project & Activities OR GL Account for Client Company must be entered

*Client Company Operating Unit *Service Provider Resp. Center * Process

EXHIBIT A
Page 2 of 2

Service Request For Affiliates

* Project	* Activity	* GL Account
<input type="text"/>	<input type="text"/>	<input type="text"/>

Confirmation of Service Provider Utility Responsibilities by Service Provider Approver

Check this box to confirm that this Service Request will not result in impairment of Service Provider's utility responsibilities or business operations.

Approver Selection

The approvers should be appropriate according to the Delegation of Authority (DOA) matrix.

Route To	Name	Phone	Status
* Client Company	<input type="text" value="Joel T"/>	<input type="text" value="(980) 373"/>	<input type="text"/>
* Service Provider	<input type="text"/>	<input type="text"/>	<input type="text"/>
* Legal	<input type="text"/>	<input type="text"/>	<input type="text"/>

Submitter Details

Created By

Created On
05/17/2018 10:53 PM

*Phone

Last Modified By

Last Modified Date

New Solar 2025 - 2027 Cost Analysis

CPVRR \$M (2023\$)	Base Case	Solar Case	Base Case - Solar Case
Fuel Cost	\$ 22,375	\$ 21,186	\$ 1,189
Environmental Costs	\$ 34	\$ 33	\$ 1
Variable Costs	\$ 2,661	\$ 2,495	\$ 166
PTC	\$ (6,647)	\$ (6,647)	\$ 0
Inc Transm and FOM Cost	\$ 605	\$ 495	\$ 110
Inc Gen Capital	\$ 1,852	\$ 1,463	\$ 390
	\$ 20,880	\$ 19,024	\$ 1,857
Transm and FOM Add Solar	\$ -	\$ 265	\$ (265)
Gen Capital Add Solar	\$ -	\$ 1,660	\$ (1,660)
	\$ -	\$ 1,925	\$ (1,925)
PTC Add Solar	\$ -	\$ (621)	\$ 621
Add Solar Savings	\$ 20,880	\$ 20,328	\$ 552

Discount Rate

6.83%

New Solar 2025 - 2027 Cost Analysis

CPVRR \$M (2023\$)	Base Case	Solar Case	Base Case - Solar Case
Fuel Cost	\$ 22,207	\$ 21,751	\$ 456
Environmental Costs	\$ 34	\$ 33	\$ 1
Variable Costs	\$ 2,631	\$ 2,572	\$ 59
PTC	\$ (6,512)	\$ (6,511)	\$ (1)
Inc Transm and FOM Cost	\$ 598	\$ 537	\$ 61
Inc Gen Capital	\$ 1,840	\$ 1,613	\$ 227
	\$ 20,799	\$ 19,995	\$ 804
Transm and FOM Add Solar	\$ -	\$ 97	\$ (97)
Gen Capital Add Solar	\$ -	\$ 619	\$ (619)
	\$ -	\$ 716	\$ (716)
PTC Add Solar	\$ -	\$ (225)	\$ 225
Add Solar Savings	\$ 20,799	\$ 20,486	\$ 313

Discount Rate

6.83%

**CPVRR Results: Analysis of 2027 Battery Energy Storage Project
 Change in System Cost (Savings) with project vs. Base Case (no project)**

40% ITC with 10% Haircut

CPVRR \$M	Base Case	Powerline	Base Case - Powerline
Generation Capital	\$109.1	\$120.8	(\$11.70)
Transmission Capital	\$13.3	\$4.1	\$9.15
Incremental FOM	\$15.3	\$22.7	(\$7.40)
Gas Reservation Charges	\$3,885.1	\$3,885.1	\$0.00
Fixed Costs (Savings / Costs)	\$4,022.7	\$4,032.6	(\$9.95)
PTC	(\$3,394.2)	(\$3,393.8)	(\$0.44)
Fuel Costs	\$16,076.6	\$16,077.6	(\$0.97)
Variable Costs	\$1,845.9	\$1,839.9	\$6.06
Environmental Costs	\$24.9	\$24.7	\$0.27
Variable Production Costs (Savings / Costs)	\$17,947.5	\$17,942.1	\$5.36
Fixed and Variable Costs (Savings / Costs)	\$18,575.9	\$18,580.9	(\$5.04)
	Positive Values represent Savings		

40% ITC with no Haircut

CPVRR \$M	Base Case	Powerline	Base Case - Powerline
Generation Capital	\$109.1	\$111.9	(\$2.79)
Transmission Capital	\$13.3	\$4.1	\$9.15
Incremental FOM	\$15.3	\$22.7	(\$7.40)
Gas Reservation Charges	\$3,885.1	\$3,885.1	\$0.00
Fixed Costs (Savings / Costs)	\$4,022.7	\$4,023.7	(\$1.04)
PTC	(\$3,394.2)	(\$3,393.8)	(\$0.44)
Fuel Costs	\$16,076.6	\$16,077.6	(\$0.97)
Variable Costs	\$1,845.9	\$1,839.9	\$6.06
Environmental Costs	\$24.9	\$24.7	\$0.27
Variable Production Costs (Savings / Costs)	\$17,947.5	\$17,942.1	\$5.36
Fixed and Variable Costs (Savings / Costs)	\$18,575.9	\$18,572.0	\$3.88
	Positive Values represent Savings		

Clean Energy Connection Cumulative Revenue Requirements

(\$ millions)	Nominal		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036-2056	
	CPVRR	Total															
Discount Factor			1.00	0.94	0.88	0.82	0.77	0.72	0.67	0.63	0.59	0.55	0.52	0.48	0.45		
Fixed Revenue Requirements																	
CEC Capital, O&M	\$716.0	\$1,660.4	\$1.5	\$10.8	\$47.8	\$76.0	\$76.4	\$72.6	\$69.5	\$66.8	\$64.7	\$63.2	\$61.8	\$60.3	\$58.9	\$930.1	
Program Administrative Costs	\$2.0	\$4.8	\$0.0	\$0.0	\$0.3	\$0.3	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$3.0	
Total DEF CEC Costs	\$718.0	\$1,665.3	\$1.5	\$10.8	\$48.1	\$76.3	\$76.7	\$72.7	\$69.6	\$66.9	\$64.9	\$63.3	\$61.9	\$60.5	\$59.1	\$933.0	
System Benefits ⁽¹⁾	(\$287.9)	(\$1,002.7)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$23.3)	(\$2.6)	(\$22.4)	(\$7.6)	(\$41.3)	(\$56.7)	(\$30.5)	(\$26.1)	(\$792.1)	
Total Fixed Revenue Requirements (fav) unfav	\$430.1	\$662.6	\$1.5	\$10.8	\$48.1	\$76.3	\$76.7	\$49.4	\$67.0	\$44.5	\$57.2	\$22.0	\$5.2	\$29.9	\$32.9	\$140.9	
Variable Revenue Requirements																	
System Net Fuel	(\$456.4)	(\$1,384.0)	(\$0.0)	(\$0.1)	(\$13.6)	(\$32.7)	(\$35.5)	(\$35.9)	(\$35.3)	(\$33.3)	(\$32.7)	(\$31.9)	(\$31.8)	(\$35.4)	(\$37.4)	(\$1,028.4)	
Variable O&M	(\$59.5)	(\$303.4)	(\$0.0)	\$0.0	(\$1.1)	(\$1.6)	(\$2.5)	(\$1.6)	(\$1.5)	(\$1.9)	(\$0.2)	(\$1.4)	(\$0.4)	(\$1.5)	(\$2.4)	(\$287.2)	
Emissions	(\$0.7)	(\$1.4)	\$0.0	(\$0.0)	(\$0.0)	(\$0.1)	(\$0.2)	(\$0.1)	(\$0.3)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.5)	
Production Tax Credits	(\$224.2)	(\$364.6)	\$0.0	\$0.0	(\$8.4)	(\$26.0)	(\$29.8)	(\$36.5)	(\$37.4)	(\$37.2)	(\$38.2)	(\$39.3)	(\$39.0)	(\$39.9)	(\$28.2)	(\$4.6)	
Total Variable Revenue Requirements (fav) unfav	(\$740.8)	(\$2,053.3)	(\$0.0)	(\$0.0)	(\$23.2)	(\$60.3)	(\$68.0)	(\$74.1)	(\$74.4)	(\$72.4)	(\$71.2)	(\$72.6)	(\$71.2)	(\$76.8)	(\$68.1)	(\$1,320.8)	
Net Revenue Requirements (fav) unfav	(\$310.7)	(\$1,390.7)	\$1.5	\$10.8	\$25.0	\$16.0	\$8.6	(\$24.7)	(\$7.5)	(\$27.9)	(\$13.9)	(\$50.6)	(\$66.0)	(\$46.9)	(\$35.2)	(\$1,179.9)	
Participant Subscription Fees and Bill Credits																	
Subscription Fees (Revenue)	(\$418.7)	(\$1,125.7)	\$0.0	\$0.0	(\$10.0)	(\$31.9)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$746.1)	
Bill Credits	\$429.2	\$1,183.5	\$0.0	\$0.0	\$10.3	\$30.9	\$35.8	\$36.1	\$36.3	\$36.7	\$37.0	\$37.5	\$37.7	\$38.1	\$38.4	\$808.7	
Participant Net Distribution (Payment)	\$10.5	\$57.7	\$0.0	\$0.0	\$0.3	(\$1.0)	(\$1.7)	(\$1.5)	(\$1.2)	(\$0.9)	(\$0.5)	(\$0.1)	\$0.2	\$0.6	\$0.9	\$62.6	
General Body of Customers Revenue Requirement																	
Fixed																	
Total Fixed Revenue Requirements	\$430.1	\$662.6	\$1.5	\$10.8	\$48.1	\$76.3	\$76.7	\$49.4	\$67.0	\$44.5	\$57.2	\$22.0	\$5.2	\$29.9	\$32.9	\$140.9	
Participant Subscription Fees (Revenue)	97.3%	(\$418.7)	(\$1,125.7)	\$0.0	\$0.0	(\$10.0)	(\$31.9)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$37.5)	(\$746.1)	
Net Fixed Revenue Requirements (fav) unfav	2.7%	\$11.4	(\$463.2)	\$1.5	\$10.8	\$38.1	\$44.4	\$39.1	\$11.9	\$29.4	\$7.0	\$19.7	(\$15.5)	(\$32.4)	(\$7.6)	(\$4.6)	(\$605.2)
Variable																	
Total Variable Revenue Requirements (fav) unfav	57.9%	(\$740.8)	(\$2,053.3)	(\$0.0)	(\$0.0)	(\$23.2)	(\$60.3)	(\$68.0)	(\$74.1)	(\$74.4)	(\$72.4)	(\$71.2)	(\$72.6)	(\$71.2)	(\$76.8)	(\$1,320.8)	
Participant Bill Credits	42.1%	\$429.2	\$1,183.5	\$0.0	\$0.0	\$10.3	\$30.9	\$35.8	\$36.1	\$36.3	\$36.7	\$37.0	\$37.5	\$37.7	\$38.1	\$808.7	
Net Variable Revenue Requirements (fav) unfav	42.1%	(\$311.6)	(\$869.8)	(\$0.0)	(\$0.0)	(\$12.8)	(\$29.4)	(\$32.2)	(\$38.1)	(\$38.1)	(\$35.7)	(\$34.2)	(\$35.2)	(\$33.4)	(\$38.8)	(\$29.7)	(\$512.1)
Total Gen. Body of Customers Net RevReqs (fav) unfav	96.6%	(\$300.1)	(\$1,333.0)	\$1.5	\$10.8	\$25.3	\$14.9	\$6.9	(\$26.2)	(\$8.7)	(\$28.7)	(\$14.4)	(\$50.7)	(\$65.8)	(\$46.4)	(\$34.3)	(\$1,117.3)

⁽¹⁾ System Impacts - Includes avoided generation capital, transmission capital and fixed O&M

1 \$310.7 million cumulative present value revenue requirement (“CPVRR”) net benefit to
2 customers.

3
4 **Q. What is the amount of the CPVRR benefit for the general body of customers?**

5 A. The total CPVRR net benefit to the general body of customers is \$300.1 million.

6
7 **Q. What are the annual amounts of the proposed Company adjustments in DEFs MFRs?**

8 A. For 2025, 2026, and 2027, DEF has included a proposed Company adjustment for
9 estimated subscription fee revenues in sales of electricity of \$10.0 million, \$31.9 million,
10 and \$37.5 million, respectively, totaling \$79.4 million, as it relates to the expansion of the
11 program. DEF’s financial plan already includes \$225.1 million in CEC subscription
12 revenue related to its existing CEC program. Again, these subscription fees reduce DEF’s
13 revenue requirements, and absent this program, DEF’s revenue requirements would be
14 \$304.6 million higher. Please see Exhibit MJO-6 “Clean Energy Connection Subscription
15 Revenue Company Adjustment” for the calculation of these subscription fee revenues.

16
17 **IV. JURISDICTIONAL SEPARATION STUDY**

18 **Q. What is the purpose of a jurisdictional separation study?**

19 A. The purpose of a jurisdictional separation study (“JSS”) is to allocate rate base and net
20 operating income between a utility’s rate-regulated jurisdictions. In the case of DEF, those
21 jurisdictions include the Company’s retail jurisdiction (regulated by this Commission) and
22 wholesale jurisdiction (regulated by the Federal Energy Regulatory Commission). Most of
23 the costs incurred by an electric utility to serve its customers are of a joint or common use
24 nature. For example, a generating plant is ordinarily not constructed to serve any one

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO: 20240025-EI

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

(\$000)

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024	(9) 2025	(10) 2026	(11) 2027
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1	440	Residential - Sales	2,830,526	2,724,058	2,895,725	2,798,251	2,901,903	2,812,987	3,336,124	3,305,617	3,928,283	4,121,857	3,918,679	3,346,514	3,309,648	3,293,577
2	442	Commercial & Industrial - Sales	1,501,313	1,585,362	1,381,193	1,531,757	1,440,406	1,383,462	1,726,370	1,792,238	2,092,810	2,355,231	2,168,948	1,778,880	1,768,295	1,764,240
3	444	Str & H/W Lighting - Sales	1,714	2,099	1,549	1,972	2,493	1,837	3,253	2,195	3,781	4,534	3,997	3,206	3,168	3,166
4	445	Sales - Public Authorities	317,453	330,751	285,460	321,779	301,846	300,668	357,761	378,275	434,491	493,530	450,260	366,987	361,213	357,738
5	440-445	Clean Energy Connect Bill Credits							(3,876)		(21,643)	(31,356)	(72,320)	(76,002)	(76,078)	(76,078)
6		Total Sales to Ultimate Consumers	4,651,005	4,642,270	4,563,927	4,653,759	4,646,647	4,498,954	5,419,633	5,478,326	6,437,722	6,943,795	6,469,564	5,419,585	5,366,246	5,342,643
7	447	Sales - Elec Util - Non-Assoc	187,127	161,840	193,786	163,539	221,448	141,871	438,852	171,908	148,280	93,612	77,651	19,864	20,148	19,911
8		Total Sales for Resale	187,127	161,840	193,786	163,539	221,448	141,871	438,852	171,908	148,280	93,612	77,651	19,864	20,148	19,911
9	449	Other sales (Nonmajor only)	(2,793)	-	-	-	1	-	(1)	-	(0)	(0)	-	-	-	-
10		Provision for Rate Refunds	(2,793)	-	-	-	1	-	(1)	-	(0)	(0)	-	-	-	-
11		Total Sales of Electric Energy	4,835,340	4,804,110	4,757,712	4,817,298	4,868,097	4,640,825	5,858,484	5,650,234	6,586,002	7,037,407	6,547,215	5,439,449	5,386,395	5,362,554
12	450	Late Payment Charge - Retail	22,709	21,200	10,564	22,100	16,028	22,055	12,677	17,055	15,069	22,100	22,100	22,100	22,100	22,100
13	451	Misc Service Revenues	22,015	23,000	18,446	23,000	21,776	22,603	11,173	11,459	14,020	10,326	11,754	11,209	11,209	11,209
14	454	Rent	100,288	103,215	108,479	107,002	110,334	110,899	98,438	111,466	112,101	114,887	115,882	117,093	120,086	123,620
15	456	Other electric revenues	108,383	107,119	148,211	120,804	95,613	147,958	223,260	138,987	172,958	161,445	175,528	192,033	212,310	223,455
16		Total Other Electric Revenues	253,394	254,533	285,700	272,907	243,751	303,515	345,549	278,967	314,147	308,758	325,264	342,434	365,705	380,384
17		Total Operating Revenues	5,088,733	5,058,643	5,043,412	5,090,204	5,111,847	4,944,340	6,204,033	5,929,200	6,900,149	7,346,165	6,872,479	5,781,884	5,752,100	5,742,938
18	501	Fuel - Recoverable	275,224	308,727	234,303	148,859	303,893	238,653	462,696	223,727	291,711	181,298	162,447	121,012	146,877	141,283
19	547	Fuel - Oth Prod - Recoverable	961,480	970,042	859,758	1,028,137	1,265,795	960,748	2,146,109	1,390,908	1,049,543	1,800,580	1,563,910	1,497,851	1,458,046	1,406,795
20		Fuel-Recoverable	1,236,705	1,278,770	1,094,060	1,176,996	1,569,687	1,199,401	2,608,805	1,614,635	1,341,254	1,981,878	1,726,357	1,618,863	1,604,923	1,548,078
21	555	Purchased power	619,884	598,645	596,040	602,794	670,909	544,480	896,932	590,117	660,448	699,587	488,562	287,444	168,239	126,793
22		Purchase Power-Recoverable	619,884	598,645	596,040	602,794	670,909	544,480	896,932	590,117	660,448	699,587	488,562	287,444	168,239	126,793
23	557	Other expenses	155,568	187,597	46,570	34,902	(434,514)	(32,974)	(919,685)	379,707	821,491	648,465	751,427	15,803	0	(0)
24		Deferred Fuel & Capacity Expense	155,568	187,597	46,570	34,902	(434,514)	(32,974)	(919,685)	379,707	821,491	648,465	751,427	15,803	0	(0)
25		Total Recoverable Fuel & Purch Power	2,012,156	2,065,012	1,736,670	1,814,692	1,806,083	1,710,907	2,586,052	2,584,458	2,823,194	3,329,930	2,966,346	1,922,110	1,773,162	1,674,871
26	562	SPP - Station Expenses	-	-	-	-	-	-	391	-	383	-	-	-	-	-
27	563	SPP - Overhead Line Exp - Trans	-	-	-	-	115	-	614	-	164	-	-	-	-	-
28	566	SPP - Misc Trans Exp - Other	-	-	-	-	0	-	0	-	-	3,506	3,426	3,450	3,438	3,438
29	570	SPP - Maint Equip	-	-	-	-	-	-	1,219	-	1,197	-	-	-	-	-
30	571	SPP - Maint Trans OH Lines	-	-	-	-	1,883	2,244	12,333	15,737	12,271	11,627	12,892	12,218	12,251	11,664
31	583	SPP - Overhead Line Exps - Other Dist	-	-	-	-	-	-	3,568	-	3,996	-	-	-	-	-
32	588	SPP - Misc Dist Exp - Other	-	-	-	-	0	-	1	-	0	-	-	-	-	-
33	593	SPP - Maint. OH Lines	-	-	-	-	3,610	2,384	46,179	51,232	48,018	58,098	61,589	63,287	60,817	60,817
34	594	SPP - Maint UG Lines	-	-	-	-	-	-	-	-	0	-	-	-	-	-
35	926	SPP - Employee Benefits	-	-	-	-	23	-	511	-	290	-	-	-	-	-
36		SPP-Recoverable	-	-	-	-	5,632	4,627	64,816	66,969	66,319	73,231	77,908	78,956	76,507	75,920
37																
38	908	Customer Asst Exp - Conserv Program	99,083	89,479	100,972	107,790	94,696	105,584	103,069	106,766	102,931	114,443	113,618	114,069	115,454	116,633
39	908	Conservation Deferral	(9,429)	-	6,091	-	16,895	-	(11,684)	-	1,096	(8,364)	638	0	(0)	0
40	908	Amort of Load Management Switches	7,242	7,937	8,318	7,643	6,396	5,158	5,363	7,376	4,221	4,824	4,398	4,375	4,847	5,309
41	909	Info & Instruc Adv-Conserv Program	1,923	(0)	985	-	271	-	701	-	589	-	-	-	-	-
42		ECCR - Recoverable	98,820	97,416	116,366	115,433	118,258	110,742	97,450	114,142	108,837	110,903	118,655	118,444	120,300	121,942
43	500	Fossil Operation Superv & Eng	1,172	30,152	940	3,404	995	104	0	70	-	-	-	-	-	-
44	502	Steam Operation Expenses	8,169	-	3,598	5,856	6,665	5,757	6,989	7,638	6,875	5,210	4,324	5,759	5,874	5,992
45	506	Fossil Misc. Steam Power Exp	3,058	488	823	360	(14)	119	201	17	349	-	-	-	-	-
46	509	Sulfur Dioxide Allow - Recov	10	-	6	-	9	-	3	-	-	-	-	-	-	-

Supporting Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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COMPANY: Duke Energy Florida, LLC

DOCKET NO: 20240025-EI

(\$000)

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

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024	(9) 2025	(10) 2026	(11) 2027
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1	510	FOS Maint Super and Engineer - Rec	1,986	607	1,270	15,113	1,922	16,569	62	450	59	469	323	323	323	309
2	511	FOS Maint of Struct - Rec	1,084	150	3,606	-	3,082	-	0	-	0	-	-	-	-	-
3	512	FOS Maint of Boiler Plant - Rec	7,576	3,664	4,211	-	4,186	-	(47)	-	67	-	-	-	-	-
4	513	FOS Maint of Electric Plant - Rec	56	-	243	-	67	-	(0)	-	0	-	-	-	-	-
5	514	FOS Main of Misc Steam Plant - Rec	2,695	-	1,544	-	1,328	-	10	-	4	-	-	-	-	-
6	549	CT Misc Power Expense - Recoverable	-	-	-	-	-	-	-	2	-	-	-	-	-	-
7	553	CT Maint of Gen and Plant - Rec	-	-	-	-	-	-	43	-	-	-	-	-	-	-
8	573	Trans Maint of Misc Trans Plant - Rec	595	523	29	-	0	-	-	-	-	-	-	-	-	-
9	598	Dist Maint of Misc Distrib Plant - Rec	38	586	0	-	-	-	-	-	-	-	-	-	-	-
10		ECRC - Recoverable	26,437	36,170	16,272	24,733	18,239	22,549	7,262	8,176	7,356	5,679	4,647	6,082	6,197	6,301
12	920	Salaries & Wages - Proj Supt - NCRC Rec	88	-	32	-	9	-	3	-	-	-	-	-	-	-
13	923	Outside Services - NCRC Recoverable	-	-	1	-	-	-	-	-	-	-	-	-	-	-
14		NCRC - Recoverable	88	-	33	-	9	-	3	-	-	-	-	-	-	-
15		Total Clause - Recoverable	2,137,501	2,198,599	1,869,341	1,954,857	1,948,221	1,848,826	2,755,583	2,773,745	3,005,705	3,519,744	3,167,556	2,125,592	1,976,166	1,879,034
17	402	Gas Production Maint	-	-	-	-	-	-	-	10	-	-	-	-	-	-
18	500	Oper Supv & Engineering	6,817	25,571	5,176	5,350	3,904	7,745	4,490	2,859	5,455	5,256	5,783	5,902	6,030	6,159
19	501	Fuel	(1,654)	905	(1,373)	(608)	(1,959)	(600)	(1,367)	(729)	(5,086)	143	143	143	143	143
20	502	Steam Expenses	395	785	396	309	439	310	455	494	582	(366)	528	528	528	528
21	505	Electric Expenses	1	259	67	-	70	-	68	-	75	42	42	42	42	42
22	506	Misc Stm Power Exp	6,079	5,046	4,712	3,629	4,363	3,595	4,852	2,582	4,039	4,852	8,494	8,687	8,893	9,103
23	507	Rents	-	-	-	-	-	-	-	-	837	834	834	834	834	834
24		Steam-Operations	11,638	32,566	8,979	8,680	6,817	11,049	8,497	5,206	5,065	10,764	15,824	16,136	16,470	16,810
25	510	Maint Supv & Engineering	4,257	16,458	4,001	20,317	5,988	19,215	4,993	23,332	4,114	6,404	6,800	7,375	7,664	7,997
26	511	Maint Of Structures	20,330	362	18,583	24,255	19,793	6,510	26,102	32,023	25,374	19,369	19,824	18,608	20,688	21,005
27	512	Maint Of Boiler Plant	6,887	6,537	7,183	5,926	7,044	6,283	10,506	1,901	8,697	9,960	2,714	12,521	4,421	367
28	513	Maint Of Electric Plant	5,597	1,771	6,162	4,624	4,440	3,208	5,320	583	5,154	5,321	7,675	7,898	8,010	8,133
29	514	Maint Of Misc Steam Plant	3,253	4,801	3,854	2,326	2,264	2,611	1,757	1,176	2,762	2,477	2,565	1,954	5,616	5,702
30		Steam-Maintenance	40,322	29,928	39,784	57,448	39,528	37,827	48,678	59,015	46,100	43,531	39,578	48,356	46,398	43,204
32	524	Misc Nuclear Power Expenses	(6)	-	(3,348)	-	(5,762)	-	(1,566)	(2,402)	(18)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)
33		Nuclear-Operations	(6)	-	(3,348)	-	(5,762)	-	(1,566)	(2,402)	(18)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)
35	528	Maint Supv & Eng - Nuclear	-	-	3	-	(0)	-	-	-	-	-	-	-	-	-
36	529	Maint Of Structures - Nuc	0	-	-	-	0	-	-	-	-	-	-	-	-	-
37	530	Maint Of Reactor Plt Equi	0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	531	Maint Of Elec Plant - Nuc	0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	532	Maint Of Misc Nuc Plant	6	-	-	-	-	-	-	-	-	-	-	-	-	-
40		Nuclear-Maintenance	7	-	3	-	0	-	-	-	-	-	-	-	-	-
41	546	Oper Supv & Engineering	10,925	52,855	11,689	20,122	10,980	16,638	10,841	32,438	12,056	10,135	9,785	9,991	10,210	10,428
42	547	Natural Gas Handling	1,248	1,186	1,134	1,510	1,182	1,510	1,326	1,277	1,465	1,411	1,453	1,453	1,453	1,453
43	548	Generation Expenses	3,863	100	3,294	1,977	3,978	2,478	4,417	2,061	2,587	2,588	2,689	2,689	2,689	2,689
44	549	Misc Oth Power Gen Exps	13,762	2,650	18,374	7,722	18,736	10,575	14,787	10,116	29,013	15,618	20,185	26,529	31,179	35,848
45		Other Power-Operations	29,799	56,791	34,491	31,330	34,876	31,201	31,372	45,892	45,121	29,752	34,113	40,663	45,531	50,418

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

- Projected Test Year 3 Ended 12/31/2027
- Projected Test Year 2 Ended 12/31/2026
- Projected Test Year 1 Ended 12/31/2025
- Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

COMPANY: Duke Energy Florida, LLC

DOCKET NO: 20240025-EI

(\$000)

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

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024	(9) 2025	(10) 2026	(11) 2027
			(12) Actual	(13) Budget	(14) Actual	(15) Budget	(16) Actual	(17) Budget	(18) Actual	(19) Budget	(20) Actual	(21) Budget	(22) Budget	(23) Budget	(24) Budget	(25) Budget
1	402	Gas Production Maint										10	-	-	-	-
2	551	Maint Supv & Engineering	8,536	464	8,285	900	8,819	4,987	22,159	10,385	9,782	22,120	19,995	18,782	19,159	19,542
3	552	Maint Of Structures	3,289	732	5,814	4,710	5,985	1,926	14,146	9,030	8,383	14,372	12,395	13,217	13,482	13,752
4	553	Maint Gen & Elec Equip	27,145	50,396	20,958	30,814	22,391	66,339	12,201	25,708	11,564	15,017	7,455	8,607	8,779	8,955
5	554	Maint of other power generation plant	46,707	676	38,238	29,771	40,014	24,140	36,699	23,140	28,334	37,298	38,142	38,871	39,651	40,443
6		Other Power-Maintenance	85,678	52,268	73,295	66,195	77,210	97,393	85,205	68,263	58,073	88,806	77,987	79,477	81,072	82,692
7																
8	501	Coal Handling									734	710	730	730	730	730
9	556	Sys Con & Load Dispatch	1,955	1,276	2,164	1,253	2,091	1,140	2,361	1,595	1,966	497	387	387	387	387
10	557	Other Power Supply Expenses	79	(3,022)	(415)	(2,833)	(3,014)	40	111	(2,291)	298	(0)	0	0	0	0
11		Other Power Supply-Operations	2,034	(1,746)	1,749	(1,580)	(924)	1,181	2,472	(696)	2,998	1,207	1,117	1,117	1,117	1,117
12																
13	560	Oper Supv & Engineering	131	1,470	53	23	45	23	32	-	23	39	41	41	41	41
14	561	Load Dispatching	13,359	11,100	10,010	11,458	10,168	11,865	12,100	13,239	9,876	11,290	12,058	12,681	13,366	14,058
15	562	Station Expenses	2,059	1,933	1,115	1,541	1,296	1,482	998	406	583	928	983	983	983	983
16	563	Trans Overhead Line Expenses	1,408	1,704	887	806	400	1,985	714	1,193	817	1,617	1,610	1,610	1,610	1,610
17	565	Transm of Elec By Others	7,684	8,278	7,035	8,278	7,289	8,278	7,897	8,278	7,024	8,278	8,278	(0)	(0)	(0)
18	566	Misc Transmission Exps	4,573	5,659	5,027	7,350	5,111	7,897	4,701	5,726	5,116	1,706	3,986	3,962	3,974	3,974
19	567	Substation	64	374	5	219	1,278	150	401	280	393	445	442	442	442	442
20		Transmission-Operations	29,278	30,518	24,133	29,674	25,586	31,680	26,843	29,122	23,832	24,303	27,399	19,719	20,416	21,109
21	568	Maint Supv & Engineering	23	-	18	-	5	-	9	-	48	-	-	-	-	-
22	569	Maint Of Structures	2,031	2,371	2,575	2,804	2,662	2,827	2,175	2,420	1,905	443	440	440	440	440
23	570	Maint of Stat Equip	5,041	4,378	4,943	4,133	3,648	2,975	3,064	3,775	2,758	8,267	10,749	11,228	11,637	12,055
24	571	Maint of Overhead Lines	12,345	9,793	6,397	9,056	10,004	9,412	2,887	245	715	1,703	1,133	161	157	174
25	572	Maint of Underground Lines-115KV	21	-	-	-	604	-	384	-	477	-	-	-	-	-
26	573	Maint of Misc Trans Plant	1,481	-	(134)	-	(118)	-	(132)	-	(114)	-	-	-	-	-
27		Transmission-Maintenance	20,943	16,543	13,799	15,993	16,804	15,215	8,387	6,440	5,789	10,413	12,322	11,829	12,234	12,668
28																
29	580	Oper Supv & Engineering	1,826	4,347	1,331	3,180	1,516	3,180	1,326	2,125	1,188	2,014	2,065	2,115	2,164	2,209
30	581	Load Dispatching	5,432	5,528	5,493	5,435	5,263	5,435	3,404	5,873	3,308	4,084	4,158	4,259	4,358	4,448
31	582	Station Expenses	332	112	280	442	392	438	246	420	188	899	891	891	891	891
32	583	Overhead Line Expenses	6,486	6,293	5,641	5,046	6,956	5,238	1,311	442	1,162	540	540	540	540	540
33	584	Underground Line Expenses	2,690	3,589	3,296	2,273	3,565	2,215	3,988	5,013	4,706	3,687	3,795	3,887	3,977	4,060
34	585	St Lighting - Hi Pres Sodium	2	-	-	-	-	-	-	-	-	-	-	-	-	-
35	586	Meter Expenses	9,198	1,358	7,976	8,839	7,023	10,347	6,146	3,798	6,038	6,228	6,376	6,525	6,688	6,831
36	587	Customer Installation Exp	3,102	11,552	3,329	1,479	3,430	1,482	4,287	1,502	4,701	3,476	3,562	4,393	4,627	5,030
37	588	Misc Distribution Exp	31,033	29,666	22,733	26,470	23,211	30,692	23,589	28,653	25,436	24,225	23,893	23,896	25,190	28,132
38	589	Rents	678	60	410	445	1,042	445	2,251	2,237	1,127	1,005	1,031	1,056	1,080	1,103
39	870	Communication System Expenses	1	-	0	-	0	-	0	-	-	-	-	-	-	-
40		Distribution-Operations	60,778	62,505	50,492	53,610	52,398	59,471	46,549	50,064	47,854	46,158	46,310	47,562	49,516	53,244
41																
42	590	Maint Supv & Engineering	1,026	917	918	974	846	951	1,013	-	1,679	-	-	-	-	-
43	592	Maint of Station Equipment	2,198	698	2,129	656	2,832	792	3,227	2,361	3,668	2,691	2,674	2,674	2,674	2,674
44	593	Maint of Overhead Lines	80,586	74,142	74,089	76,927	69,026	68,693	29,222	30,324	22,088	27,900	27,228	27,721	28,194	28,629
45	594	Maint of Underground Lines	7,837	2,111	7,805	1,681	6,824	6,903	7,209	512	6,366	7,325	7,689	8,195	8,680	9,127
46	595	Maint of Line Transformers	2,172	2,359	2,234	2,295	1,708	2,243	165	2,035	181	203	206	206	206	206

FLORIDA PUBLIC SERVICE COMMISSION

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 Projected Test Year 3 Ended 12/31/2027
 Projected Test Year 2 Ended 12/31/2026
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COMPANY: Duke Energy Florida, LLC

DOCKET NO: 20240025-EI

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

(\$000)

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024	(9) 2025	(10) 2026	(11) 2027
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1	596	Maint of Street Lights & Signs	8,669	10,533	8,301	10,449	9,113	11,773	10,418	9,381	1,308	9,574	8,118	7,344	7,563	7,777
2	597	Maint of Meters	1,648	831	1,721	885	1,961	1,312	2,435	3,354	2,071	3,098	3,447	1,789	1,721	1,603
3	598	Maint of Misc Distrib Property	359	8	950	79	1,017	79	262	853	361	1,054	1,072	1,072	1,072	1,072
4		Distribution-Maintenance	104,494	91,600	98,148	93,946	93,327	92,746	53,952	48,820	37,723	51,845	50,435	49,001	50,111	51,088
5																
6	901	Supervision	490	328	324	324	418	349	130	409	170	105	109	109	109	109
7	902	Meter Reading Expenses	4,055	1,618	4,961	1,740	1,872	2,125	1,048	1,394	869	209	241	241	241	241
8	903	Cust Rec & Coll Expenses	43,847	42,798	46,357	38,119	43,891	36,296	55,516	55,969	58,748	59,492	58,645	62,056	64,576	67,232
9	904	Uncollectible Accounts	11,340	7,666	18,779	7,018	13,521	15,515	54,421	11,640	33,607	34,508	14,944	15,473	16,827	18,300
10	905	Misc Cust Accounts Exp	308	-	28	-	16	-	16	-	3	-	-	-	-	-
11		Customer Accounts-Operations	60,040	52,410	70,451	47,201	59,718	54,285	111,131	69,411	93,397	94,315	73,939	77,879	81,753	85,881
12	908	Customer Assist Expense	0	-	-	-	-	-	1	-	2	-	-	-	-	-
13	909	Misc. Advertising Expenses	101	-	121	-	173	-	144	-	201	500	500	893	523	523
14	910	Misc Cust Serv & Info	1,805	2,930	1,023	1,835	1,211	2,109	2,584	4,116	15,926	2,439	2,711	3,244	2,857	2,969
15		Customer Service and Info-Operations	1,906	2,930	1,144	1,835	1,384	2,109	2,730	4,116	16,129	2,939	3,211	4,137	3,379	3,492
16																
17	911	Supervision	0	-	-	-	-	-	-	-	0	-	-	-	-	-
18	912	Demonstration & Selling	8,905	7,963	9,804	10,183	10,817	11,075	13,885	16,656	6,798	15,237	15,615	16,161	15,259	16,308
19	913	Advertising	150	174	79	8	122	8	191	78	232	220	537	537	537	537
20	916	Misc Sales Expense	73	-	218	-	294	-	84	-	304	-	-	-	-	-
21		Sales-Operations	9,128	8,136	10,101	10,190	11,232	11,083	14,160	16,734	7,334	15,457	16,152	16,698	15,796	16,845
22																
23	920	Salaries Gen Off Employees	80,853	54,823	57,264	60,605	89,699	58,604	77,004	69,126	77,506	64,697	69,046	70,505	70,408	76,400
24	921	Office Supplies & Expenses	43,311	40,683	44,890	47,530	50,616	52,250	50,752	44,892	50,114	46,810	38,382	39,498	40,606	41,709
25	922	Admin Expense Transfer	2	-	-	-	(0)	-	38	-	45	42	43	43	43	43
26	923	Outside Services	27,418	24,160	33,060	30,228	37,719	32,477	34,001	25,241	32,487	23,695	23,436	28,980	26,999	27,876
27	924	Property Insurance	17,485	17,556	15,632	16,202	17,611	16,679	20,888	22,707	20,936	22,311	24,718	24,718	24,718	24,718
28	924.2	Storm Restoration Expense	157,057	157,207	307,950	303,595	170,218	157,207	67,867	65,790	365,936	343,600	113,133	-	-	-
29	925	Injuries & Damages	10,772	7,100	7,915	8,143	14,418	8,363	1,358	8,266	7,612	6,813	7,320	7,320	7,320	7,320
30	926	Pension & Benefits	42,059	44,231	21,244	42,513	13,560	40,290	29,774	5,179	859	11,449	14,974	26,138	42,124	59,614
31	457	Allocated Employee Benefits Offset	-	-	-	-	499	(1,353)	-	(26)	-	-	-	-	-	-
32	927	General and Admin	-	-	-	-	-	-	0	-	-	-	-	-	-	-
33	928	Regulatory Commission-Exp	4,751	4,860	4,835	-	4,993	5,148	6,165	5,512	7,120	7,288	7,288	6,053	6,940	7,573
34	929	Duplicate Charges-Cr	(1,963)	(1,559)	(1,762)	(1,581)	(1,315)	(1,319)	(1,461)	(1,677)	(1,202)	(1,640)	(1,696)	(1,696)	(1,696)	(1,696)
35	930	Misc. Expenses	(11,808)	(13,687)	(12,152)	(13,866)	(10,933)	(13,729)	(4,932)	(6,261)	(7,616)	(11,495)	(12,090)	(12,090)	(12,090)	(12,090)
36	931	Rents	21,612	19,690	23,872	22,346	22,084	22,840	19,668	20,455	22,621	25,426	25,343	25,325	25,325	25,325
37		Admin & General-Operations	391,550	355,064	502,746	515,714	409,168	377,456	301,120	259,205	576,419	538,998	309,899	214,795	230,698	256,792
38																
39	932	Maint of General Plant	0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	935	Maint of Structures	545	236	54	-	517	-	534	-	139	-	-	-	-	-
41		Admin & General-Maintenance	545	236	54	-	517	-	534	-	139	-	-	-	-	-
42																
43		Total O&M Excluding Fuel & Purch Power	973,479	923,335	1,058,692	1,070,403	964,018	960,614	909,595	848,476	1,148,466	1,146,454	907,649	829,005	855,648	897,676
44		Total O&M - Base Recoverable	848,134	789,749	926,021	930,238	821,880	822,695	740,064	659,190	965,955	956,640	706,439	625,523	652,644	693,514
45		Total O&M - Clause Recoverable	2,137,501	2,198,599	1,869,341	1,954,857	1,948,221	1,848,826	2,755,583	2,773,745	3,005,705	3,519,744	3,167,556	2,125,592	1,976,166	1,879,034
46		Total O&M	2,985,635	2,988,347	2,795,362	2,885,095	2,770,101	2,671,521	3,495,647	3,432,934	3,971,660	4,476,384	3,873,994	2,751,115	2,628,810	2,572,548

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: Duke Energy Florida, LLC

DOCKET NO: 20240025-EI

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

(\$000)

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024	(9) 2025	(10) 2026	(11) 2027
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1																
2	403	Depreciation	492,158	525,429	541,186	569,504	586,910	612,761	832,399	792,898	900,840	937,107	1,005,084	1,074,754	1,152,804	1,203,818
3		Depreciation	492,158	525,429	541,186	569,504	586,910	612,761	832,399	792,898	900,840	937,107	1,005,084	1,074,754	1,152,804	1,203,818
4	404	Amort of Limited Term Plant-Software	25,662	-	31,459	-	35,290	-	36,934	-	41,330	-	-	-	-	-
5	406	Amort of Acq Adjustment	92	-	92	-	92	-	92	-	92	-	-	-	-	-
6	407	Meter Amortization	2,474	-	6,279	-	6,499	6,278	6,651	6,281	6,145	6,281	6,281	6,281	6,281	4,002
7	407	Reg Debit - SPP DEF	-	-	-	-	3,406	-	15,140	-	14,910	20,035	(38,761)	(0)	0	0
8	407	EVSC deferral amortization	-	-	-	-	-	-	2,323	-	2,761	2,559	2,559	1,851	-	-
9	407	Vision Florida Amortization	-	-	-	-	-	-	-	-	-	1,074	1,074	1,641	1,641	1,641
10	407	Dynegy Reg Debits-FERC 407.3	432	-	420	-	149	-	-	-	(14)	-	-	-	-	-
11	407	Storm Cost Reg Asset Amort	-	-	-	-	-	-	1,655	-	1,655	581	581	581	-	-
12	407	Reg Debit - Nucl Cost Recovery	43,520	43,159	-	-	-	-	447	-	649	-	-	-	-	-
13	407	Reg Debit - ECRC O&M Def	5,444	6,777	(10,535)	(11,675)	(4,352)	(4,380)	(109)	346	(936)	370	(0)	(0)	0	0
14	407	Amortization - Storm Exp -WHSE	65	-	65	-	65	-	65	-	65	-	-	-	-	-
15	407	Amort Rate Case Expense	-	-	-	-	-	-	-	234	-	234	234	234	-	-
16	407	Amort Coal Ash Spend - Whlsale	-	-	-	-	1,540	-	447	-	649	-	-	-	-	-
17	407	DEF CR4&5 Accelerated Deprec	50,000	50,000	50,000	50,000	50,000	50,000	0	-	-	-	-	-	-	-
18	407	CR South Reg Asset Amort	14,249	-	14,249	14,249	80,592	74,723	546	-	-	-	-	-	-	-
19	407	Customer Connect Reg Asset Amort	-	-	-	-	-	-	-	-	-	5,513	5,513	5,513	5,513	5,513
20	407	Amortization Misc	10	-	22	-	61	-	7	(2,376)	5,457	-	-	-	-	-
21	407	CCR - Ridge and FPD PPA Buyout Amort	12,526	-	13,069	12,943	13,069	12,960	13,069	13,126	13,069	13,069	6,551	6,551	6,551	6,551
22	407	FL Deferred Capacity Exp-Credit	-	(6,108)	-	(877)	-	(12,301)	-	-	-	-	-	-	-	-
23	407	FL Deferred Fuel Exp- Credit	-	(57,681)	-	(25,948)	-	(50,701)	-	(134,946)	-	0	(0)	0	0	(0)
24	407	CCR - ISFSI Amortization	-	-	-	-	-	-	-	-	-	-	-	4,821	4,821	4,821
25	407	FL Emission Auc Proc Amort	(0)	-	(0)	-	-	-	-	-	-	-	-	-	-	-
26	407	Reg Credit - ECRC O&M Def	-	(11,117)	-	(7,091)	-	(3,059)	-	(2,213)	-	(2,149)	(370)	0	0	(0)
27	407	DOE Settlement Reg Liab Amort	-	-	-	-	-	-	-	(141,000)	(125,057)	(47,943)	-	-	-	-
28	407	Fossil Dismantlement Deferral\Amort	-	-	-	-	-	-	(14,691)	-	(15,409)	(16,279)	(16,279)	3,816	3,816	3,816
29		Amortization	154,473	25,031	105,120	31,602	186,412	73,521	62,128	(119,548)	(71,227)	(93,767)	(80,560)	31,290	28,624	26,345
30		Total Depreciation & Amortization	646,631	550,459	646,306	601,106	773,322	686,282	894,527	673,349	829,613	843,340	924,524	1,106,044	1,181,428	1,230,163
31																
32	408	Taxes Other Than Income Taxes	390,141	412,413	379,381	399,141	382,655	403,632	420,986	455,160	479,388	535,275	532,026	497,023	518,110	532,791
33		Other Taxes	390,141	412,413	379,381	399,141	382,655	403,632	420,986	455,160	479,388	535,275	532,026	497,023	518,110	532,791
34																
35	411	Accretion Expense	1,564	1,948	1,139	1,654	474	1,458	227	988	89	-	-	-	-	-
36		Accretion Expense	1,564	1,948	1,139	1,654	474	1,458	227	988	89	-	-	-	-	-
37																
38	409	Current Income Tax Exp	(41,724)	4,484	163,259	79,691	(97,820)	61,903	(72,002)	133,954	344,165	403,267	327,438	72,734	61,080	(38,840)
39	410	Prov for Def Income Taxes	941,481	148,878	685,445	96,062	814,957	168,441	881,610	138,643	694,522	(128,268)	(39,680)	178,831	180,310	266,452
40	411	Deferred Taxes - Credit	(762,463)	-	(664,634)	-	(531,970)	(50,412)	(598,281)	(51,310)	(785,041)	(66,037)	(79,753)	(88,791)	(120,758)	(143,263)
41		Income Tax	137,294	153,362	184,069	175,754	185,166	179,933	211,327	221,287	253,646	208,962	208,004	162,774	120,633	84,349
42		Operating Expense	4,161,264	4,106,530	4,006,257	4,062,750	4,111,718	3,942,825	5,022,713	4,783,720	5,534,396	6,063,960	5,538,548	4,516,956	4,448,981	4,419,851
43		Net Operating Income	927,469	952,114	1,037,155	1,027,455	1,000,129	1,001,515	1,181,320	1,145,481	1,365,753	1,282,205	1,333,931	1,264,928	1,303,119	1,323,086
44																
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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule showing the change in cost, by Functional Group, for the last five years.

Type of Data Shown:

COMPANY: Duke Energy Florida, LLC

- _ Projected Test Year 3 Ended 12/31/2027
- _ Projected Test Year 2 Ended 12/31/2026
- _ Projected Test Year 1 Ended 12/31/2025
- _ Prior Year Ended 12/31/2024
- Historical Year Ended 12/31/2023

DOCKET NO: 20240025-EI

(\$000)

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description of Functional Group	Type of Cost	2019 Dollars	2020 Dollars	% Change	2021 Dollars	% Change	2022 Dollars	% Change	2023 Dollars	% Change	
1	Fuel Expense & Purchase Power	Variable	2,012,156	1,736,670	-13.7%	1,806,083	4.0%	2,586,052	43.2%	2,823,194	9.2%	
2	Energy Conservation (ECCR)	Semi-Variable	98,820	116,366	17.8%	118,258	1.6%	97,450	-17.6%	108,837	11.7%	
3	Environmental (ECRC)	Semi-Variable	26,437	16,272	-38.5%	18,239	12.1%	7,262	-60.2%	7,356	1.3%	
4	Storm Protection Plan (SPPCRC)	Semi-Variable	0	0	0.0%	5,632	0.0%	64,816	1050.9%	66,319	2.3%	
5	Nuclear Cost (NCRC)	Semi-Variable	88	33	-62.6%	9	-72.5%	3	-71.2%	0	-100.0%	
6	Production	Semi-Variable	169,472	154,953	-8.6%	151,745	-2.1%	174,658	15.1%	157,340	-9.9%	
7	Transmission	Semi-Variable	50,221	37,932	-24.5%	42,391	11.8%	35,230	-16.9%	29,621	-15.9%	
8	Distribution	Semi-Variable	165,272	148,640	-10.1%	145,725	-2.0%	100,501	-31.0%	85,577	-14.8%	
9	Customer Account Expense	Semi-Variable	60,040	70,451	17.3%	59,718	-15.2%	111,131	86.1%	93,397	-16.0%	
10	Customer Service & Sales	Semi-Variable	11,033	11,245	1.9%	12,616	12.2%	16,889	33.9%	23,463	38.9%	
11	Administrative & General	Semi-Variable	235,038	194,850	-17.1%	239,467	22.9%	233,788	-2.4%	210,621	-9.9%	
12	A & G- Storm Restoration	Semi-Variable	157,057	307,950	96.1%	170,218	-44.7%	67,867	-60.1%	365,936	439.2%	
13	Depreciation & Amortization	Fixed	646,631	646,306	-0.1%	773,322	19.7%	894,527	15.7%	829,613	-7.3%	
14	Taxes Other Than Income	Semi-Variable	390,141	379,381	-2.8%	382,655	0.9%	420,986	10.0%	479,388	13.9%	
15	Accretion Expense	Variable	1,564	1,139	-27.2%	474	-58.4%	227	-52.2%	89	-60.6%	
16	Income Taxes	Variable	137,294	184,069	34.1%	185,166	0.6%	211,327	14.1%	253,646	20.0%	
17	Interest (w/o AFUDC)	Variable	300,292	300,810	0.2%	296,316	-1.5%	340,855	15.0%	392,135	15.0%	
18												
19												
20												
21												
22	Total		4,461,557	4,307,067	-3.5%	4,408,035	2.3%	5,363,568	21.7%	5,926,531	10.5%	
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