

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 7, 2024

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Donna Brown, Bureau Chief, Office of Auditing & Performance Analysis *DB by Rtt*

RE: Docket No.: 20240025-EI
Company Name: Duke Energy Florida, LLC
Company Code: EI801
Audit Purpose: A1a: File & Suspend Rate Case
Audit Control No.: 2024-102-1-1

Attached is the final audit report for the Utility stated above, I am sending the Utility a copy of this memo and the audit report. If the Utility desires to file a response to the audit report, it should send a response to the Office of the Commission Clerk. There are no confidential work papers associated with this audit.

Attachment: Audit Report

Cc: Office of Auditing & Performance Analysis

State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing

Auditor's Report

Duke Energy Florida, LLC
File & Suspend Rate Case

Historical Test Year Ended December 31, 2023

Docket No. 20240025-EI
Audit Control No. 2024-102-1-1
June 7, 2024

A handwritten signature in black ink, appearing to read "Simon Ojada".

Simon Ojada
Audit Manager

A handwritten signature in black ink, appearing to read "Mark Caamano".

Mark Caamano
Audit Staff

A handwritten signature in black ink, appearing to read "Kathryn Guan".

Kathryn Guan
Audit Staff

A large, stylized handwritten signature in black ink, appearing to read "Ronald Mavrides".

Ronald Mavrides
Audit Staff

A handwritten signature in black ink, appearing to read "Yen Ngo".

Yen Ngo
Audit Staff

Table of Contents

Purpose..... 1

Objectives and Procedures 2

Audit Findings

 None..... 7

Exhibits

 1: Rate Base 8

 2: Capital Structure 9

 3: Net Operating Income..... 10

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the agreed-upon objectives set forth by the Division of Economics in its audit service request dated April 8, 2024. We have applied these procedures to the attached schedules prepared by Duke Energy Florida, LLC in support of its filing for rate relief in Docket No. 20240025-EI.

The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

Duke or Utility refers to Duke Energy Florida, LLC

Duke Parent refers to Duke Energy, Inc.

FERC refers to the Federal Energy Regulatory Commission

USoA refers to the FERC Uniform System of Accounts as adopted by Commission Rule 25-6.014 – Records and Reports in General, Florida Administrative Code. (F.A.C.)

Background

Duke Energy Florida, LLC filed a petition for a permanent rate increase on April 2, 2023. The Utility is engaged in business as a public utility providing electric service as defined in Section 366.02, Florida Statutes (F.S.), and is subject to our jurisdiction. Duke provides generation, transmission, and distribution service to approximately 2 million residential, commercial and industrial customers in Florida.

The Utility's last petition for rate relief was granted in Docket No. 20210016-EI, in Order No. PSC-2021-0202A-AS-EI, issued June 28, 2021. The order approved the Corrected 2021 Settlement Agreement and the tariff sheets that were filed by Duke Energy.

Overall Objective\: The objective is to determine whether the Utility's 2023 historic year-end filing in Docket No. 20240025-EI, is consistent and in compliance with Section 366.06, Florida Statutes (F.S.) – Rates, Procedures for Fixing and Changing and Commission Rule 25-6.043 F.A.C. – Investor-Owned Electric Utility Minimum Filing Requirements,

Procedure: We performed the following specific objectives and procedures to satisfy the overall objective identified above.

Rate Base

Utility Plant in Service

Objectives: The objectives were to determine whether Utility-Plant-in-Service (UPIS) exists and is owned by the utility, additions are authentic and recorded at original cost, proper retirements were made when a replacement asset is put in service, UPIS is properly classified in compliance with the USoA, and the 13-month average balance for UPIS as of December 31, 2023, is calculated correctly.

Procedures: We recalculated and reconciled the UPIS balances of the historical year ended December 31, 2023, to the balances of the prior rate proceeding and to the general ledger. We performed a sample testing of UPIS additions, retirements, and adjustments focusing on plant accounts and traced to the appropriate journal entries and verified that UPIS was properly

recorded for the period January 1, 2020, through December 31, 2023. We recalculated a sample of 13-month average balances for UPIS included in the filing. No exceptions were noted.

Property Held for Future Use

Objectives: The objectives were to determine the nature and purpose of utility properties recorded as Property Held for Future Use (PHFU) and to disclose material additions or changes to the company's planned use for such properties, and to recalculate the 13-month average balance for PHFU as of December 31, 2023.

Procedures: We compiled Plant Held for Future Use starting from the Utility last rate settlement agreement to include all changes through December 31, 2023. We recalculated the 13-month average balances of PHFU properties and reconciled the amounts in the filing to the general ledger. No exceptions were noted.

Construction Work in Progress

Objectives: The objectives were to determine the nature and purpose of utility projects recorded as Construction-Work-in-Progress (CWIP), and whether projects that are eligible to accrue Allowance for Funds Used During Construction (AFUDC) are excluded from rate base pursuant to Commission Rule 25-6.0141, F.A.C. – Allowance for Funds Used During Construction, and to recalculate the 13-month average balance for CWIP as of December 31, 2023.

Procedures: We verified, based on a sample of CWIP projects included in the filing, that the CWIP balance is properly stated as of December 31, 2023. We reviewed utility documents describing each project sampled to determine whether it was eligible to accrue AFUDC. We verified that projects accruing AFUDC were not included in rate base in the filing. We recalculated 13-month average balances for CWIP included in the filing. No exceptions were noted.

Customer Advances

Objectives: The objectives were to verify customer advances contained in Federal Energy Regulatory Commission (FERC) Account 252 – Customer Advances for Construction, included in rate base and determine whether all customer advances have been properly recorded as of December 31, 2023.

Procedures: We requested and reviewed all customer advances included in rate base as of December 31, 2023, and reconciled the advances to the general ledger. No exceptions were noted.

Accumulated Depreciation

Objectives: The objectives were to determine whether accruals, retirements and adjustments to accumulated depreciation are properly recorded in compliance with the USoA, determine that the Utility used the correct depreciation rates, and recalculate the 13-month average balance for accumulated depreciation as of December 31, 2023.

Procedures: We verified that the accumulated depreciation is properly recorded from the Utility's last rate settlement agreement through December 31, 2023. We verified that the Utility

used the depreciation rates approved in Order No. PSC-2021-0202A-AS-EI. We recalculated the 13-month average balance for accumulated depreciation. No exceptions were noted.

Working Capital

Objectives: The objectives were to determine whether the Working Capital calculation is consistent with Commission practice and the account balances are properly stated, and to recalculate the 13-month average balance for working capital as of December 31, 2023.

Procedures: We verified, based on a sample of selected accounts, that the Working Capital balance is properly stated, utility in nature, non-interest bearing, and does not include non-utility items. We recalculated the 13-month average balances for all working capital accounts included in the filing. No exceptions were noted.

Capital Structure

Equity

Objectives: The objectives were to determine whether equity account balances represent actual equity and are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for equity as of December 31, 2023.

Procedures: We traced the equity account balances to the general ledger. We recalculated the 13-month average balance for equity included in the filing. No exceptions were noted.

Long-Term Debt

Objectives: The objectives were to determine whether long-term debt balances represent actual obligations of the utility and are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for Long-Term Debt as of December 31, 2023.

Procedures: We reconciled the long-term debt balance to the general ledger. We traced the long-term debt obligations to original documents and verified the terms, conditions, redemption provisions, and interest rates for each bond or note payable. We recalculated the average cost rate and the 13-month average balance for long-term debt included in the filing. No exceptions were noted.

Short-Term Debt

Objectives: The objectives were to determine whether short-term debt balances represent actual obligations of the utility and that they are properly recorded in compliance with the USoA, and, to recalculate the 13-month average balance for short-term debt as of December 31, 2023.

Procedures: We reconciled the short-term debt balance to the general ledger. We traced the short-term debt obligations to the supporting documents. We recalculated the average cost rate and the 13-month average balance for short-term debt included in the filing. No exceptions were noted.

Customer Deposits

Objectives: The objectives were to determine whether customer deposits balances represent actual obligations of the utility and are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for customer deposits as of December 31, 2023.

Procedures: We reconciled the customer deposits balance to the general ledger. We inquired and verified that the Utility is collecting, refunding, and paying interest on Customer Deposits based on Commission Rule 25-6.097, F.A.C. – Customer Deposits. We recalculated the average cost rate and the 13-month average balance for customer deposits included in the filing. No exceptions were noted.

Accumulated Deferred Income Taxes

Objectives: The objectives were to determine whether Accumulated Deferred Income Taxes (ADIT) are properly stated and calculated based on the recorded differences between utility book and taxable income, and to recalculate the 13-month average balance for ADIT as of December 31, 2023.

Procedures: We reconciled the ADIT balances to the general ledger. We recalculated the 13-month average balance included in the filing. No exceptions were noted.

Net Operating Income

Operating Revenue

Objectives: The objectives were to determine whether 2023 revenues are properly calculated and recorded in compliance with the USoA and are based on approved tariff rates.

Procedures: We reconciled 2023 revenues to the general ledger. We recalculated a sample of customer bills to ensure that the utility is using the rates authorized in its approved tariff. We verified that unbilled revenues were calculated correctly. No exceptions were noted.

Operating & Maintenance Expenses

Objectives: The objectives were to determine whether 2023 Operating & Maintenance (O&M) expenses are properly recorded in compliance with the USoA and are adequately supported by documentation.

Procedures: We verified, based on a sample of utility transactions for select O&M expense accounts, that 2023 O&M expense balances are adequately supported by source documentation, utility in nature and do not include non-utility items, and are recorded consistent with the USoA. We reviewed a sample of utility advertising expenses, legal fees, outside service expenses, sales expenses, customer service expenses and administrative and general service expenses to ensure that amounts supporting non-utility operations were removed. No exceptions were noted.

Objectives: The objective was to verify whether affiliate transactions for the test year ended December 31, 2023, are in compliance with Rule 25-6.1351, F.A.C. – Cost Allocation and Affiliate Transactions.

Procedures: We requested and reviewed a summary of the policy and procedures used by the Utility to be in compliance with Rule 25-6.1351. We requested a list of services allocated and determined that these costs are pooled together for monthly allocations. We reviewed the services allocated and their amounts, the allocations and the allocation formulas used to allocate costs not directly billed to affiliates. No exceptions were noted.

Depreciation Expense

Objectives: The objectives were to determine whether 2023 depreciation expense is properly recorded in compliance with the USoA and to determine that depreciation expense accruals are calculated using the depreciation rates approved in Commission Order No. PSC-2021-0202A-AS-EI.

Procedures: We reconciled the depreciation expense to the general ledger and recalculated the depreciation expense applying the depreciation rates from the Order mentioned above. No exceptions were noted.

Taxes Other than Income

Objective: The objective was to determine whether 2023 Taxes Other than Income (TOTI) are properly recorded in compliance with the USoA.

Procedures: We verified, based on a review of all TOTI accounts, that TOTI expenses are adequately supported by source documentation. No exceptions were noted.

Income Taxes

Objective: The objective was to determine whether 2023 income taxes are properly recorded in compliance with the USoA.

Procedures: We requested a reconciliation of the federal and state income taxes to the general ledger. We were unable to reconcile the federal and state tax returns to the general ledger due to the Utility's request for an extension until October 15, 2024, to file their 2023 tax return. We also requested supporting documentation for bonus depreciation treatment for asset additions and determined that the Utility did not have any for 2023. No exceptions were noted.

Other

Analytical Review

Objective: The objective was to perform an analytical review of the Utility's rate case filing using prior years' FERC Form 1 filings with the Commission.

Procedures: We developed a five-year (2019-2023) analytical review that compared the annual percentage changes and the 2023 over 2022 total percentage change for the FERC account balances. Accounts that exhibited significant activity or percentage change, as determined by the auditor, were randomly selected for additional review. No exceptions were noted.

Audit Findings

None

Exhibits

Exhibit 1: Rate Base

SCHEDULE B-1

ADJUSTED RATE BASE

Page 5 of 5

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

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: Olivier

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Plant in Service	Accumulated Provision for Depreciation & Amortization	Net Plant in Service (2 - 3)	Construction Work in Progress	Plant Held for Future Use	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base	
1 Utility Per Book	25,677,180	7,009,213	18,667,967	1,882,927	124,531	20,675,424	2,028,332	-	22,703,756	
2 Separation Factor	0.92892	0.95005	0.92098	0.89794	0.92569	0.91891	0.98714	-	0.92501	
3 Jurisdictional Utility	23,851,987	6,659,112	17,192,875	1,690,752	115,276	18,998,904	2,002,255	-	21,001,159	
4										
5 Adjustments:										
6 Asset Retirement Obligations	(66,105)	(60,729)	(5,376)	-	-	(5,376)	(15,569)	-	(20,945)	
7 Conservation Cost Recovery Clause	(2,653)	(496)	(2,157)	-	-	(2,157)	(7,907)	-	(10,064)	
8 Environmental Cost Recovery Clause	(34,685)	(4,765)	(29,920)	(28)	-	(29,948)	(9,261)	-	(39,209)	
9 Fuel Cost Recovery Clause	-	-	-	-	-	-	(71,416)	-	(71,416)	
10 Capacity Cost Recovery Clause	-	-	-	-	-	-	(99,605)	-	(99,605)	
11 Storm Protection Plan Cost Recovery Clause	(292,751)	(6,537)	(286,214)	(375,875)	-	(662,089)	-	-	(662,089)	
12 Storm Cost Recovery	-	-	-	-	-	-	(190,324)	-	(190,324)	
13 Capital & Operating Leases	(662,791)	(350,198)	(312,593)	-	-	(312,593)	280,696	-	(31,898)	
14 Non-Utility Property	(27,632)	(7,692)	(19,940)	-	-	(19,940)	-	-	(19,940)	
15 Electric Plant Acquisition Adjustment	(20,325)	(10,585)	(9,741)	-	-	(9,741)	-	-	(9,741)	
16 CWIP - Projects Earning AFUDC	-	-	-	(316,056)	-	(316,056)	-	-	(316,056)	
17 Investments Earning a Return	-	-	-	-	-	-	(309,856)	-	(309,856)	
18 Non-Regulated & Misc	-	-	-	(727)	-	(727)	48,703	-	47,975	
19 Derivatives	-	-	-	-	-	-	1,427	-	1,427	
20 GPIF	-	-	-	-	-	-	(759)	-	(759)	
21 Deferred Costs - Jobbing Accounts	-	-	-	-	-	-	(67)	-	(67)	
22 Under Recovery - Clauses	-	-	-	-	-	-	(947,370)	-	(947,370)	
23 Depreciation Study	-	-	-	-	-	-	-	-	-	
24 Dismantlement Study	-	-	-	-	-	-	-	-	-	
25 Capital Recovery Schedule	-	-	-	-	-	-	-	-	-	
26 Levy Land	-	-	-	-	(87,010)	(87,010)	-	-	(87,010)	
27 COR Reg Asset Amortization	-	-	-	-	-	-	-	-	-	
28 Make Ready Credit Program	-	-	-	-	-	-	-	-	-	
29 Deferred Rate Case Expenses	-	-	-	-	-	-	-	-	-	
30 Total Adjustments	(1,106,942)	(441,001)	(665,941)	(692,686)	(87,010)	(1,445,637)	(1,321,310)	0	(2,766,946)	
31 Adjusted Jurisdictional	22,745,046	6,218,111	16,526,935	998,066	28,266	17,553,267	680,946	-	18,234,213	
32										

33 Note, totals may not add due to rounding.

Supporting Schedules: B-2, B-3, B-6

Recap Schedules: A-1

Exhibit 2: Capital Structure

SCHEDULE D-1a		COST OF CAPITAL - 13 MONTH AVERAGE										Page 5 of 5
FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year								Type of Data Shown:		
COMPANY: Duke Energy Florida, LLC										___ Projected Test Year 3 Ended		12/31/2027
DOCKET NO.: 20240025-EI										___ Projected Test Year 2 Ended		12/31/2026
										___ Projected Test Year 1 Ended		12/31/2025
										___ Prior Year Ended		12/31/2024
										<u>X</u> Historical Year Ended		12/31/2023
Witness: Olivier, Newlin, Panizza												
(\$000s)												
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No.	CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	TAX PRORATION ADJUSTMENT	COMPANY TOTAL PER BOOKS ADJUSTED	JURISDICTIONAL FACTOR	RETAIL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENT	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1	Common Equity	9,510,850	N/A	9,510,850	0.92443	8,792,075	419,973	(1,083,753)	8,128,296	44.58%	10.10%	4.50%
2	Long Term Debt	8,883,388	N/A	8,883,388	0.92443	8,212,033	(415,743)	(917,196)	6,879,094	37.73%	4.60%	1.74%
3	Short Term Debt	543,672	N/A	543,672	0.92443	502,584	(115,127)	(45,582)	341,874	1.87%	5.17%	0.10%
4	Customer Deposits Active	173,271	N/A	173,271	1.00000	173,271	-	(20,385)	152,887	0.84%	2.61%	0.02%
5	Customer Deposits Inactive	1,666	N/A	1,666	1.00000	1,666	-	(196)	1,470	0.01%	0.00%	0.00%
6	Investment Tax Credit	234,327	N/A	234,327	0.92443	216,618	-	(25,484)	191,134	1.05%	7.58%	0.08%
7	Deferred Income Taxes	3,356,583	N/A	3,356,583	0.92443	3,102,912	(224,865)	(338,588)	2,539,458	13.93%	0.00%	0.00%
8												
9	Total	22,703,756	-	22,703,756		21,001,159	(335,762)	(2,431,184)	18,234,213	100.00%		6.44%

Supporting Schedules: D-1b, D-3, D-4a, D-5, D-6

Recap Schedules: A-1

Exhibit 3: Net Operating Income

SCHEDULE C-5		OPERATING REVENUES DETAIL														
FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.										Type of Data Shown:				
COMPANY: Duke Energy Florida, LLC												<input type="checkbox"/> Projected Test Year 3 Ended 12/31/2027 <input type="checkbox"/> Projected Test Year 2 Ended 12/31/2026 <input type="checkbox"/> Projected Test Year 1 Ended 12/31/2025 <input type="checkbox"/> Prior Year Ended 12/31/2024 <input checked="" type="checkbox"/> Historical Year Ended 12/31/2023				
DOCKET NO.: 20240025-EI												Witness: D'Hara, Olivier				
(\$000's)																
Line No.	Account No. / Account Description	(1) Per Books	(2) Non Juris.	(3) Jurisdictional (2) - (3)	(4) ECCR	(5) ECRC	(6) FUEL	(7) CCR	(8) SPPCRC	(9) Revenue Tax	(10) Storm Cost Recovery	(11)	(12)	(13)	(14) Total Adjustments (5) thru (14)	(15) Total Adjusted (4) + (15)
1	Sales of Electricity															
2	440 Residential Sales	3,964,569	-	3,964,569	(67,909)	(5,263)	(1,439,326)	(271,296)	(85,051)	(198,863)	(223,302)	-	-	-	(2,291,009)	1,673,560
3	442 Commercial Sales	1,673,217	-	1,673,217	(28,660)	(2,221)	(607,457)	(114,499)	(35,895)	(83,929)	(94,243)	-	-	-	(966,904)	706,314
4	443 Industrial Sales	375,121	-	375,121	(6,425)	(498)	(136,187)	(25,670)	(8,047)	(18,816)	(21,128)	-	-	-	(216,772)	158,350
5	444 Public Street & Highway Lighting	3,865	-	3,865	(66)	(5)	(1,403)	(265)	(83)	(194)	(218)	-	-	-	(2,234)	1,632
6	445 Other Public Authorities	420,949	-	420,949	(7,210)	(559)	(152,824)	(28,806)	(9,031)	(21,115)	(23,710)	-	-	-	(243,254)	177,695
7	Total Sales to Ultimate Customers	6,437,722	-	6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)	-	-	-	(3,720,173)	2,717,549
8	447 Sales for Resale	148,280	148,280	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Sales of Electricity	6,586,002	-	6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)	-	-	-	(3,720,173)	2,717,549
10	449.1 (Less) Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Revenue Net of Refund Provision	6,586,002	-	6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)	-	-	-	(3,720,173)	2,717,549
12																
13	OTHER OPERATING REVENUES															
14	450 Late Payment Charges	15,069	-	15,069	-	-	-	-	-	-	-	-	-	-	-	15,069
15	451 Miscellaneous Service Revenues	14,040	-	14,040	-	-	-	-	-	-	-	-	-	-	-	14,040
16	454 Rent from Electric Property - Lighting Equipment	89,480	-	89,480	-	-	-	-	-	-	-	-	-	-	-	89,480
17	454 Rent from Electric Property - Non Lighting Equipment	4,735	-	4,735	-	-	-	-	-	-	-	-	-	-	-	4,735
18	454 Rent from Electric Property - Joint Use	146	-	146	-	-	-	-	-	-	-	-	-	-	-	146
19	454 Rent from Electric Property - Transmission	289	81	-	-	-	-	-	-	-	-	-	-	-	-	208
20	454 Rent from Electric Property - Extra Facilities & Other	294	20	-	-	-	-	-	-	-	-	-	-	-	-	274
21	454 Rent from Electric Property - EV Chargers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	454 Rent from Electric Property - Pole & Line Attachments	10,262	2,869	-	-	-	-	-	-	-	-	-	-	-	-	7,393
23	454 Rent from Electric Property - Transmission Tower Leases	1,954	546	-	-	-	-	-	-	-	-	-	-	-	-	1,408
24	454 Rent from Electric Property - Transmission Other	4,941	1,382	-	-	-	-	-	-	-	-	-	-	-	-	3,559
25	456 Oth Electric Revenues - Retail Miscellaneous	(75)	-	-	-	-	-	-	-	-	-	-	-	-	-	(75)
26	456 Oth Electric Revenues - PTP & Transmission Study	2,423	2,423	-	-	-	-	-	-	-	-	-	-	-	-	-
27	456 Oth Electric Revenues - Transmission CIAC Gross-Up	1,042	291	-	-	-	-	-	-	-	-	-	-	-	-	751
28	456 Oth Electric Revenues - Retail Unbilled	(2,268)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,268)
29	456 Oth Electric Revenues - Generation Performance Incentiv	1,193	-	-	-	-	-	-	(1,193)	-	-	-	-	-	(1,193)	-
30	456 Oth Electric Revenues - State & Municipal Tax Collections	380	29	-	-	-	-	-	-	-	-	-	-	-	-	351
31	456 Oth Electric Revenues - Profit or Loss on Sale of M&S	5	0	-	-	-	-	-	-	-	-	-	-	-	-	5
32	456 Oth Electric Revenues - CEI REC Sales Revenue	7	-	-	-	-	-	-	-	-	-	-	-	-	-	7
33	456 Wholesale Revenues - Distribution Charge Network	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
34	456 Wholesale Revenues - Transmission Charge Network	151,998	151,998	-	-	-	-	-	-	-	-	-	-	-	-	-
35	456 Wholesale Revenues - System Dispatch	3,904	3,904	-	-	-	-	-	-	-	-	-	-	-	-	-
36	456 Wholesale Revenues - Reactive Purchases/Voltage	7,079	7,079	-	-	-	-	-	-	-	-	-	-	-	-	-
37	456 Wholesale Revenues - Regulation/Frequency Response	5,477	5,477	-	-	-	-	-	-	-	-	-	-	-	-	-
38	456 Wholesale Revenues - Operating and Spinning Reserves	572	572	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Other Operating Revenues	314,147	177,873	136,275	-	-	-	(1,193)	-	-	-	-	-	-	(1,193)	135,082
40	Total Electric Operating Revenues	6,900,149	-	6,573,996	(110,271)	(8,547)	(2,337,197)	(441,727)	(138,107)	(322,916)	(362,601)	-	-	-	(3,721,366)	2,852,631