BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Debby, Helene, and Milton, by Duke Energy Florida, LLC.	DOCKET NO. 20240173-EI FILED: MARCH 6, 2025

WHITE SPRINGS AGRICULTURAL CHEMICALS, INC. d/b/a PCS PHOSPHATE – WHITE SPRINGS' MOTION FOR RECONSIDERATION

White Springs Agricultural Chemical, Inc. d/b/a PCS Phosphate – White Springs ("PCS Phosphate"), pursuant to Rule 25-22.0376, Florida Administrative Code, respectfully requests the Florida Public Service Commission ("Commission") to reconsider a portion of its decision in its *Order Approving Duke Energy Florida, LLC's Interim Storm Restoration Recovery Charge*, Order No. PSC-2025-0061-PCO-EI, issued February 24, 2025 ("Interim Order").

Specifically, PCS Phosphate respectfully moves the Commission to reconsider the following portion of its Interim Order:

> DEF calculated the interim storm surcharge for the 12-month period of March 1, 2025, through February 28, 2026, subject to true-up once the final total recoverable storm amount is known and determined. In paragraph 21 of the petition, DEF states that the proposed surcharges are allocated to the rate classes consistent with the rate design approved in the 2021 and 2024 Settlements. We have reviewed the allocation to rate classes provided in Appendix A to the petition and the derivation of the surcharges provided in Appendix B to the petition. We find that the surcharges have been calculated correctly, using projected kilowatt hour (kWh) sales for March 2025 through February 2026.[1]

PCS Phosphate requests reconsideration of Commission's Interim Order because the allocation factors in Duke Energy Florida, LLC's ("Duke" or "DEF") Appendix A do not accurately reflect the cost allocation factors utilized in the 2021 and 2024 Rate Settlements. Specifically, as described more fully below, in its filing in this proceeding, DEF fails to sub-

[1] Docket No. 20240173, *In re: Petition by Duke Energy Florida, LLC, for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Debby, Helene, and Milton*, Order Approving Duke Energy Florida, LLC's Interim Storm Restoration Recovery Charge at 3 (Feb. 24, 2025).

functionalize Distribution costs between Distribution – Primary and Distribution – Secondary, which each have different allocators, consistent with the allocations shown in the pertinent exhibits to its 2021 and 2024 Rate Settlements. The Commission's Interim Order, in approving the allocation factors as proposed by DEF, did not consider this mismatch between cost allocation methods. PCS Phosphate requests that the Commission direct DEF to re-calculate its storm surcharge exhibits to be consistent with its base rate method and to submit a compliance filing within thirty (30) days to allocate costs consistent with the 2021 and 2024 Rate Settlements.

In support hereof, PCS Phosphate provides the following:

I. BACKGROUND

On December 27, 2024, DEF filed a petition for a limited proceeding seeking authority to implement an interim storm restoration cost recovery charge to recover $1.1 billion related to incremental storm restoration costs related to Hurricanes Debby, Helene, and Milton as well as the replenishment of its retail storm reserve.[2] DEF made this filing consistent with paragraph 29(c) of the 2024 Settlement Agreement approved in Docket No. 20240025-EI.[3] On January 31, 2025, DEF submitted updated rate calculations for all rate classes (Appendix A) and revised tariffs (Appendix B), as well as an updated response to Commission Staff's first data request. The updated calculations revised certain cost allocation factors in Appendix A and the resulting tariffs in Appendix B. The Commission's Interim Order approves interim cost recovery of storm restoration costs utilizing the revised cost allocation and rate design methods proposed by DEF in this proceeding. In brief, further review of DEF's proposed allocation of costs disclosed additional

[2] Docket No. 20240173, *In re: Petition by Duke Energy Florida, LLC, for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Debby, Helene, and Milton*, Petition (Dec. 27, 2024) ("Petition").
[3] Docket No. 20240025-EI, *In re: Petition for rate increase by Duke Energy Florida, LLC*, Order No. PSC-2024-0047-AS-EI (Nov. 12, 2024) ("2024 Rate Order").

inconsistencies with DEF's treatment of these same cost elements in its 2021 and 2024 Rate Settlements.

II. STANDARD OF REVIEW

The standard of review on a motion for reconsideration is whether the motion identifies a point of fact or law that was overlooked or that the Commission failed to consider in rendering its Order.[4]

III. ARGUMENT

The Commission should reconsider the portion of its Interim Order that approves the revised allocation method filed by DEF in this proceeding. In its filing, DEF asserts that it "has allocated the estimated Storm Recovery Amount among rate classes consistent with the rate design method set forth in the 2021 Settlement."[5] That assertion is not accurate. There is a discrepancy between the manner in which DEF allocates Distribution costs in this storm surcharge filing and the method by which DEF allocated Distribution costs in base rates pursuant to the 2021 and 2024 Rate Settlements.[6] More specifically, in the base rate settlement exhibits,[7] DEF subfunctionalizes Distribution costs into Distribution – Primary and Distribution – Secondary (i.e., there are distinct allocation factors for each), but it fails to do so here. As a result, the instant request for interim cost recovery over-allocates Distribution costs to rate classes containing customers served at Transmission and Primary voltages.

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[4] *See Steward Bonded Warehouse, Inc. v. Bevis*, 294 So. 2d 315 (Fla. 1974); *Diamond Cab Co. v. King*, 146 So. 2d 889 (Fla. 1962); and *Pingree v. Quaintance*, 394 So. 2d 161 (Fla. 1st DCA 1981).

[5] Petition at 7.

[6] The 2021 Rate Settlement was approved in Order No. PSC-2021-0202-AS-EI, issued June 4, 2021, in Docket No. 20210016-EI, *In re: Petition for limited proceeding to approve 2021 settlement agreement, including general base rate increases, by Duke Energy Florida, LLC. See also* 2024 Rate Order.

[7] *See* Appendix A (2024 Settlement Schedule No. 3 at Page 222 of 230) & Appendix B (2021 Settlement Schedule E-10, pages 10 &11 of 36).

DEF's allocation of costs in this proceeding first breaks down estimated storms costs by different functions, including Transmission, Distribution, Generation Base, Generation Intermediate, Generation Peaking, Solar, Customer Service, and Other.[8] Once these costs are broken down by function, DEF allocates the costs among the customer classes using different allocation methods.[9] Once DEF functionalized each cost and developed cost allocation factors, DEF applied the allocation factors to each cost function and sums up the total cost to each class.[10] Finally, once DEF developed class level total costs, DEF developed proposed cost recovery factors on a class basis using an energy (cents/kWh) charge, with a metering adjustment for primary and transmission customers.[11]

In both the 2021 and 2024 Rate Settlements, Duke follows a similar allocation method. However, in those settlements, Duke breaks down Distribution costs further into two subfunctions: Distribution – Primary and Distribution - Secondary. DEF witness Marcia Olivier explains the subfunctionalization and subsequent allocation factors in her testimony in the 2024 rate case as follows:

> Distribution primary costs are allocated based on each rate class's NCP only for customers taking delivery at primary or secondary voltage levels. Distribution secondary costs are allocated based on the sum of customer maximum demands only for customers taking service at secondary voltages.[12]

The 2024 Rate Settlement utilizes the same allocation methodology with respect to Distribution costs as proposed by DEF witness Olivier.[13] The rate allocators used in the 2024 Rate Settlement are attached to this Motion as Appendix A. The Cost of Service Study filed as part of the Minimum

[8] Petition, App'x A at 2-4.
[9] *Id*. at 6. For example, DEF breaks down Distribution costs using a Non-Coincident Peak Distribution Allocator to remove Transmission delivery customers' load from the calculation of the Non-Coincident Peak Distribution allocator.
[10] *Id.* at 7.
[11] *Id.*
[12] Docket No. 20240025-EI, *Petition for rate increase by Duke Energy Florida, LLC*, Direct Testimony of Marcia J. Olivier on behalf of Duke Energy Florida, LLC, at 38:12-15 & Exh. MJO-7.
[13] See Appendix A (2024 Settlement Schedule No. 3 at Page 222 of 230).

Filing Requirements with the 2021 Rate Settlement also uses the same subfunctionalization and cost allocation methods. The rate allocators used in the 2021 Rate Settlement are attached to this Motion as Appendix B.

Below is a table demonstrating the differences in allocation between the 2021 and 2024 Rate Settlements and DEF's filing in this case:

Table 1: Comparison of Distribution Cost Allocation Methods			
Distribution Costs	**2021 Rate Settlement[14]**	**2024 Rate Settlement[15]**	**Docket No. 20240173-EI, App'x A[16]**
Distribution Primary	Class NCP at Primary	Class NCP at Primary	Class NCP at Primary
Distribution Secondary	Customer Max Demand at Secondary	Customer Max Demand at Secondary	Class NCP at Primary

The result of this change over-allocates Distribution – Secondary costs to classes that have customers served at Transmission and Primary voltage levels in the storm cost recovery clause docket compared to the method used in the 2021 and 2024 Rate Settlements. Hence, DEF did *not* allocate costs consistent with the method used in the 2021 and 2024 methodologies in this proceeding, and the allocation factors should be fixed here to conform with the 2021 and 2024 Rate Settlements.

Pursuant to the 2021 and 2024 Rate Settlements and the Interim Order, the majority of storm restoration costs will be recovered from customers before a full review of the costs can be made. However, the Commission can, and should, order DEF to correct its initial filing to conform with the cost allocation methods approved by the Commission in the 2021 and 2024 Rate Settlements. Therefore, PCS Phosphate respectfully requests that the Commission order DEF to

[14] *See* Appendix B (2021 Settlement Schedule E-10, pages 10 &11 of 36).
[15] See Appendix A (2024 Settlement Schedule No. 3 at page 222 of 230).
[16] *See* Petition, App'x A at 2-4.

re-calculate its storm surcharge exhibits to be consistent with its base rate method and to file a compliance filing within thirty (30) days that corrects the cost allocation filed in this proceeding for rates recovered on an interim basis.

IV. STATEMENT OF CONFERRAL

Pursuant to Rule 28-106.204(3), Florida Administrative Code, PCS Phosphate contacted the parties of record regarding Petitioners' motion in this proceeding. The Office of Public Counsel and Nucor Steel Florida, Inc. take no position. DEF takes no position but reserves the right to file a response.

V. RELIEF

WHEREFORE, White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate – White Springs respectfully requests that the Commission issue an order reconsidering its Order No. PSC-2025-0061-EI, issued February 24, 2025, and direct Duke Energy Florida, LLC to re-calculate its storm surcharge exhibits to be consistent with its base rate method and to submit a compliance filing allocating costs consistent with the 2021 and 2024 Rate Settlements.

Sincerely,

/s/ Laura W. Baker

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of WHITE SPRINGS AGRICULTURAL CHEMICALS, INC. D/B/A PCS PHOSPHATE'S MOTION FOR RECONSIDERATION has been served by electronic mail to the following this 6th day of March, 2025:

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/s/ Sarah B. Newman

Appendix A – Exhibit No. 4 to 2024 DEF Rate Settlement in Docket No. 20240025-EI

Exhibit No. 4

2025 Class Cost of Service Study

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Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
1	**Retail Separation Factors**		1.00000	0.95212	0.97632	0.999998	1.00000	0.93990	0.97934	1.00000	1.00000	0.99712	0.70369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2																			
3	**Class Allocation Factors**																		
4	- Residential		0.61235	0.61235	0.61235	0.61235	0.53903	0.53903	0.53903	0.53903	0.53903	0.53903	0.63680	0.63680	0.65088	0.87267	0.78352	0.87293	0.87293
5	- Gen Service Non Demand		0.05339	0.05339	0.05339	0.05339	0.05466	0.05466	0.05466	0.05466	0.05466	0.05466	0.05296	0.05296	0.05772	0.06440	0.06390	0.06434	0.06434
6	- Gen Service 100% L.F.		0.00374	0.00374	0.00374	0.00374	0.00518	0.00518	0.00518	0.00518	0.00518	0.00518	0.00327	0.00327	0.00264	0.00728	0.00129	0.00728	0.00728
7	- Gen Service Demand		0.28138	0.28138	0.28138	0.28138	0.32782	0.32782	0.32782	0.32782	0.32782	0.32782	0.26591	0.26591	0.25550	0.02394	0.14260	0.02376	0.02376
8	- Gen Service Curtailable		0.00116	0.00116	0.00116	0.00116	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161	0.00101	0.00101	0.00105	0.00000	-	0.00000	0.00000
9	- Gen Service Interruptible		0.04566	0.04566	0.04566	0.04566	0.06346	0.06346	0.06346	0.06346	0.06346	0.06346	0.03971	0.03971	0.02341	0.00007	0.00438	0.00003	0.00003
10	- Lighting Energy		0.00232	0.00232	0.00232	0.00232	0.00824	0.00824	0.00824	0.00824	0.00824	0.00824	0.00034	0.00034	0.00879	0.03164	0.00430	0.03165	0.03165
11	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	- EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Retail by Class**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																			
15	**Functional Allocation Factors**																		
16	- Production Capacity		1.00000	1.00000	1.00000	1.00000													
17	- Production Energy						1.00000	1.00000	1.00000	1.00000	1.00000	1.00000							
18	- Transmission Capacity												1.00000	1.00000					
19	- Distribution Primary														1.00000				
20	- Distribution Primary (MDS)															1.00000			
21	- Distribution Secondary																1.00000		
22	- Distribution Secondary (MDS)																	1.00000	
23	- Distribution Services																		1.00000
24	- Metering																		
25	- Interruptible Equipment																		
26	- Lighting Facilities																		
27	- Customer Billing/Info.																		
28	**Total Retail by Function**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29				4.00000															
30	**Residential**																		
31	- Production Capacity		0.61235	0.61235	0.61235	0.61235	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Production Energy		-	-	-	-	0.53903	0.53903	0.53903	0.53903	0.53903	0.53903	-	-	-	-	-	-	-
33	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	0.63680	0.63680	-	-	-	-	-
34	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	0.65088	-	-	-	-
35	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	0.87267	-	-	-
36	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.78352	-	-
37	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87293	-
38	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87293
39	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43			0.61235	0.61235	0.61235	0.61235	0.53903	0.53903	0.53903	0.53903	0.53903	0.53903	0.63680	0.63680	0.65088	0.87267	0.78352	0.87293	0.87293
44																			
45	**Gen Service Non Demand**																		
46	- Production Capacity		0.05339	0.05339	0.05339	0.05339	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Production Energy		-	-	-	-	0.05466	0.05466	0.05466	0.05466	0.05466	0.05466	-	-	-	-	-	-	-
48	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	0.05296	0.05296	-	-	-	-	-
49	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	0.05772	-	-	-	-
50	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	0.06440	-	-	-
51	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06390	-	-
52	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06434	-
53	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06434
54	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58			0.05339	0.05339	0.05339	0.05339	0.05466	0.05466	0.05466	0.05466	0.05466	0.05466	0.05296	0.05296	0.05772	0.06440	0.06390	0.06434	0.06434
59																			
60	**Gen Service 100% L.F.**																		
61	- Production Capacity		0.00374	0.00374	0.00374	0.00374	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Production Energy		-	-	-	-	0.00518	0.00518	0.00518	0.00518	0.00518	0.00518	-	-	-	-	-	-	-
63	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	0.00327	0.00327	-	-	-	-	-
64	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	0.00264	-	-	-	-
65	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00728	-	-	-
66	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00129	-	-
67	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00728	-
68	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00728
69	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73			0.00374	0.00374	0.00374	0.00374	0.00518	0.00518	0.00518	0.00518	0.00518	0.00518	0.00327	0.00327	0.00264	0.00728	0.00129	0.00728	0.00728
74																			

Line No.	ALLOCATORS Jurisdiction / Class / Function	(19) Distribution Metering	(20) Distribution IS Equipment	(21) Lighting Facilities	(22) Retail 100%, Class = # Bills	(23) Retail 100%, Resid, Cust	(24) Retail 100%, Resid, Dem	(25) Retail 100%, Class = Metering	(26) Clean Energy Connect	(27) EV Solution	(28) Retail Sales of Electric	(29) Present Revenue	(30) Derived Labor	(31) Derived Gross Prod Plant	(32) Derived Gross Trans Plant	(33) Derived Gross Prod & Trans Plant	(34) Derived Gross Dist Plant	(35) Derived Gross Trans & Dist Plant
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.97366	0.99577	0.71409	0.88912	1.00000	0.88661
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.80530	-	-	0.87266	1.00000	1.00000	0.80530	0.61235		0.67341	0.67341	0.65621	0.61235	0.63582	0.61956	0.64913	0.64487
5	- Gen Service Non Demand	0.08295	-	-	0.06440			0.08295	0.05339		0.06883	0.06883	0.05674	0.05339	0.05298	0.05326	0.05579	0.05489
6	- Gen Service 100% L.F.	0.00708	-	-	0.00728			0.00708	0.00374		0.00314	0.00314	0.00470	0.00374	0.00329	0.00360	0.00263	0.00284
7	- Gen Service Demand	0.06968	-	-	0.02394			0.06968	0.28138		0.22423	0.22423	0.21558	0.28138	0.26653	0.27682	0.17972	0.20747
8	- Gen Service Curtailable	0.00022	-	-	0.00000			0.00022	0.00116		0.00071	0.00071	0.00091	0.00116	0.00102	0.00112	0.00059	0.00073
9	- Gen Service Interruptible	0.00194	1.00000	-	0.00007			0.00194	0.04566		0.02568	0.02568	0.03395	0.04566	0.03995	0.04391	0.01479	0.02283
10	- Lighting Energy	0.03283	-	-	0.03164			0.03283	0.00232		0.00399	0.00399	0.01220	0.00232	0.00042	0.00174	0.00971	0.00674
11	- Lighting Facilities	-	-	1.00000	-			-	-		-	-	0.01917	-	-	-	0.08520	0.05797
12	- EV Solution	-	-	-	-			-	-	1.00000	-	-	0.00055	-	-	-	0.00244	0.00166
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity								1.00000		0.36460	0.36460	0.18719	1.00000	0.04011	0.70497	-	0.01282
17	- Production Energy										0.07928	0.07928	0.31421	-	-	-	-	-
18	- Transmission Capacity										0.15305	0.15305	0.05331	-	0.95989	0.29503	-	0.30682
19	- Distribution Primary										0.19827	0.19827	0.12318	-	-	-	0.54754	0.37252
20	- Distribution Primary (MDS)										-	-	-	-	-	-	-	-
21	- Distribution Secondary						1.00000			1.00000	0.08678	0.08678	0.05549	-	-	-	0.24664	0.16780
22	- Distribution Secondary (MDS)										-	-	-	-	-	-	-	-
23	- Distribution Services										0.02491	0.02491	0.01639	-	-	-	0.07285	0.04956
24	- Metering	1.00000						1.00000			0.02553	0.02553	0.01106	-	-	-	0.04696	0.03195
25	- Interruptible Equipment		1.00000								0.00017	0.00017	0.00018	-	-	-	0.00081	0.00055
26	- Lighting Facilities			1.00000							-	-	0.01917	-	-	-	0.08520	0.05797
27	- Customer Billing/Info.				1.00000	1.00000					0.06742	0.06742	0.21983	-	-	-	-	-
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29																		
30	**Residential**																	
31	- Production Capacity	-	-	-	-	-	-	-	0.61235	-	0.24553	0.22326	0.11463	0.61235	0.02456	0.43169	-	0.00785
32	- Production Energy	-	-	-	-	-	-	-	-	-	0.05339	0.07565	0.16937	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.10307	0.10307	0.03395	-	0.61126	0.18787	-	0.19538
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.13352	0.13352	0.08017	-	-	-	0.35638	0.24247
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	-	-	-	-	-	1.00000	-	-	-	0.05844	0.05844	0.04304	-	-	-	0.19134	0.13018
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	0.01677	0.01677	0.01431	-	-	-	0.06359	0.04326
39	- Metering	0.80530	-	-	-	-	-	0.80530	-	-	0.01719	0.01719	0.00890	-	-	-	0.03782	0.02573
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00011	0.00011	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	0.87266	1.00000	-	-	-	-	0.04540	0.04540	0.19184	-	-	-	-	-
43		0.80530	-	-	0.87266	1.00000	1.00000	0.80530	0.61235	-	0.67341	0.67341	0.65621	0.61235	0.63582	0.61956	0.64913	0.64487
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	-	-	-	-	-	-	-	0.05339	-	0.02509	0.01947	0.00999	0.05339	0.00214	0.03764	-	0.00068
47	- Production Energy	-	-	-	-	-	-	-	-	-	0.00546	0.01108	0.01717	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.01053	0.01053	0.00282	-	0.05084	0.01562	-	0.01625
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.01365	0.01365	0.00711	-	-	-	0.03161	0.02150
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00597	0.00597	0.00351	-	-	-	0.01561	0.01062
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00171	0.00171	0.00105	-	-	-	0.00469	0.00319
54	- Metering	0.08295	-	-	-	-	-	0.08295	-	-	0.00176	0.00176	0.00092	-	-	-	0.00390	0.00265
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	0.06440	-	-	-	-	-	0.00464	0.00464	0.01416	-	-	-	-	-
58		0.08295	-	-	0.06440	-	-	0.08295	0.05339	-	0.06883	0.06883	0.05674	0.05339	0.05298	0.05326	0.05579	0.05489
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	-	-	-	-	-	-	-	0.00374	-	0.00115	0.00136	0.00070	0.00374	0.00015	0.00264	-	0.00005
62	- Production Energy	-	-	-	-	-	-	-	-	-	0.00025	0.00003	0.00163	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00048	0.00048	0.00017	-	0.00314	0.00096	-	0.00100
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00062	0.00062	0.00033	-	-	-	0.00145	0.00099
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00027	0.00027	0.00007	-	-	-	0.00032	0.00022
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00008	0.00008	0.00012	-	-	-	0.00053	0.00036
69	- Metering	0.00708	-	-	-	-	-	0.00708	-	-	0.00008	0.00008	0.00008	-	-	-	0.00033	0.00023
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	0.00728	-	-	-	-	-	0.00021	0.00021	0.00160	-	-	-	-	-
73		0.00708	-	-	0.00728	-	-	0.00708	0.00374	-	0.00314	0.00314	0.00470	0.00374	0.00329	0.00360	0.00263	0.00284
74																		

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(36) Derived	(37) Derived	(38) Derived	(39) Derived	(40) Derived	(41) Derived	(42) Derived	(43) Derived	(44) Derived	(45) Derived
			Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
1	**Retail Separation Factors**		0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00000	0.92215	0.97315
2												
3	**Class Allocation Factors**											
4	- Residential		0.63126	0.63338	0.63521	0.63521	0.61235	0.78352	0.87293	0.64487	0.63604	0.66129
5	- Gen Service Non Demand		0.05426	0.05442	0.05453	0.05453	0.05339	0.06390	0.06434	0.05489	0.05461	0.05699
6	- Gen Service 100% L.F.		0.00322	0.00330	0.00323	0.00323	0.00374	0.00129	0.00728	0.00284	0.00325	0.00478
7	- Gen Service Demand		0.23842	0.23650	0.23647	0.23647	0.28138	0.14260	0.02376	0.20747	0.23663	0.20680
8	- Gen Service Curtailable		0.00091	0.00090	0.00090	0.00090	0.00116	-	0.00000	0.00073	0.00090	0.00087
9	- Gen Service Interruptible		0.03239	0.03234	0.03160	0.03160	0.04566	0.00438	0.00003	0.02283	0.03173	0.03222
10	- Lighting Energy		0.00489	0.00534	0.00530	0.00530	0.00232	0.00430	0.03165	0.00674	0.00537	0.01304
11	- Lighting Facilities		0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
12	- EV Solution		0.00096	0.00094	0.00111	0.00111	-	-	-	0.00166	0.00107	0.00032
13	**Total Retail by Class**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14												
15	**Functional Allocation Factors**											
16	- Production Capacity		0.42617	0.41304	0.35966	0.35966	1.00000	-	-	0.01282	0.35430	0.15951
17	- Production Energy		-	0.01512	0.01131	0.01131	-	-	-	-	0.01594	0.30468
18	- Transmission Capacity		0.17835	0.17165	0.20443	0.20443	-	-	-	0.30682	0.20690	0.05876
19	- Distribution Primary		0.21654	0.21122	0.24055	0.24055	-	-	-	0.37252	0.23902	0.12317
20	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-
21	- Distribution Secondary		0.09754	0.09515	0.09667	0.09667	-	1.00000	-	0.16780	0.09553	0.05163
22	- Distribution Secondary (MDS)		-	-	-	-	-	-	1.00000	-	-	-
23	- Distribution Services		0.02881	0.02810	0.02686	0.02686	-	-	-	0.04956	0.02575	0.02279
24	- Metering		0.01857	0.01814	0.01730	0.01730	-	-	-	0.03195	0.01718	0.02098
25	- Interruptible Equipment		0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
26	- Lighting Facilities		0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
27	- Customer Billing/Info.		-	0.01440	0.01131	0.01131	-	-	-	-	0.01472	0.23469
28	**Total Retail by Function**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29												
30	**Residential**											
31	- Production Capacity		0.26096	0.25292	0.22024	0.22024	0.61235	-	-	0.00785	0.21696	0.09768
32	- Production Energy		-	0.00815	0.00610	0.00610	-	-	-	-	0.00859	0.16423
33	- Transmission Capacity		0.11357	0.10931	0.13018	0.13018	-	-	-	0.19538	0.13175	0.03742
34	- Distribution Primary		0.14094	0.13748	0.15657	0.15657	-	-	-	0.24247	0.15557	0.08017
35	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary		0.07567	0.07381	0.07487	0.07487	-	0.78352	-	0.13018	0.07401	0.04021
37	- Distribution Secondary (MDS)		-	-	-	-	-	-	0.87293	-	-	-
38	- Distribution Services		0.02515	0.02453	0.02345	0.02345	-	-	-	0.04326	0.02248	0.01990
39	- Metering		0.01496	0.01461	0.01393	0.01393	-	-	-	0.02573	0.01383	0.01689
40	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.		-	0.01257	0.00987	0.00987	-	-	-	-	0.01284	0.20481
43			0.63126	0.63338	0.63521	0.63521	0.61235	0.78352	0.87293	0.64487	0.63604	0.66129
44												
45	**Gen Service Non Demand**											
46	- Production Capacity		0.02275	0.02205	0.01920	0.01920	0.05339	-	-	0.00068	0.01892	0.00852
47	- Production Energy		-	0.00083	0.00062	0.00062	-	-	-	-	0.00087	0.01665
48	- Transmission Capacity		0.00945	0.00909	0.01083	0.01083	-	-	-	0.01625	0.01096	0.00311
49	- Distribution Primary		0.01250	0.01219	0.01389	0.01389	-	-	-	0.02150	0.01380	0.00711
50	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary		0.00617	0.00602	0.00611	0.00611	-	0.06390	-	0.01062	0.00604	0.00328
52	- Distribution Secondary (MDS)		-	-	-	-	-	-	0.06434	-	-	-
53	- Distribution Services		0.00185	0.00181	0.00173	0.00173	-	-	-	0.00319	0.00166	0.00147
54	- Metering		0.00154	0.00150	0.00143	0.00143	-	-	-	0.00265	0.00142	0.00174
55	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.		-	0.00093	0.00073	0.00073	-	-	-	-	0.00095	0.01511
58			0.05426	0.05442	0.05453	0.05453	0.05339	0.06390	0.06434	0.05489	0.05461	0.05699
59												
60	**Gen Service 100% L.F.**											
61	- Production Capacity		0.00159	0.00154	0.00135	0.00135	0.00374	-	-	0.00005	0.00133	0.00060
62	- Production Energy		-	0.00008	0.00006	0.00006	-	-	-	-	0.00008	0.00158
63	- Transmission Capacity		0.00058	0.00056	0.00067	0.00067	-	-	-	0.00100	0.00068	0.00019
64	- Distribution Primary		0.00057	0.00056	0.00064	0.00064	-	-	-	0.00099	0.00063	0.00033
65	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary		0.00013	0.00012	0.00012	0.00012	-	0.00129	-	0.00022	0.00012	0.00007
67	- Distribution Secondary (MDS)		-	-	-	-	-	-	0.00728	-	-	-
68	- Distribution Services		0.00021	0.00020	0.00020	0.00020	-	-	-	0.00036	0.00019	0.00017
69	- Metering		0.00013	0.00013	0.00012	0.00012	-	-	-	0.00023	0.00012	0.00015
70	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.		-	0.00010	0.00008	0.00008	-	-	-	-	0.00011	0.00171
73			0.00322	0.00330	0.00323	0.00323	0.00374	0.00129	0.00728	0.00284	0.00325	0.00478
74												

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
75	**Gen Service Demand**																	
76	- Production Capacity	0.28138	0.28138	0.28138	0.28138	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Production Energy	-	-	-	-	0.32782	0.32782	0.32782	0.32782	0.32782	0.32782	-	-	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.26591	0.26591	-	-	-	-	-
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.25550	-	-	-	-
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02394	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.14260	-	-
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02376	-
83	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02376
84	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		0.28138	0.28138	0.28138	0.28138	0.32782	0.32782	0.32782	0.32782	0.32782	0.32782	0.26591	0.26591	0.25550	0.02394	0.14260	0.02376	0.02376
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	0.00116	0.00116	0.00116	0.00116	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Production Energy	-	-	-	-	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161	-	-	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00101	0.00101	-	-	-	-	-
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00105	-	-	-	-
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-
98	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
99	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103		0.00116	0.00116	0.00116	0.00116	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161	0.00101	0.00101	0.00105	0.00000	-	0.00000	0.00000
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	0.04566	0.04566	0.04566	0.04566	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Production Energy	-	-	-	-	0.06346	0.06346	0.06346	0.06346	0.06346	0.06346	-	-	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.03971	0.03971	-	-	-	-	-
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.02341	-	-	-	-
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00438	-	-
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003	-
113	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003
114	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118		0.04566	0.04566	0.04566	0.04566	0.06346	0.06346	0.06346	0.06346	0.06346	0.06346	0.03971	0.03971	0.02341	0.00007	0.00438	0.00003	0.00003
119																		
120	**Lighting Energy**																	
121	- Production Capacity	0.00232	0.00232	0.00232	0.00232	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Production Energy	-	-	-	-	0.00824	0.00824	0.00824	0.00824	0.00824	0.00824	-	-	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00034	0.00034	-	-	-	-	-
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00879	-	-	-	-
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03164	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00430	-	-
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03165	-
128	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03165
129	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133		0.00232	0.00232	0.00232	0.00232	0.00824	0.00824	0.00824	0.00824	0.00824	0.00824	0.00034	0.00034	0.00879	0.03164	0.00430	0.03165	0.03165
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
			Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Derived Labor	Derived Gross Prod Plant	Derived Gross Trans Plant	Derived Gross Prod & Trans Plant	Derived Gross Dist Plant	Derived Gross Trans & Dist Plant
75	**Gen Service Demand**																		
76	- Production Capacity		-	-	-	-	-	-	-	0.28138	-	0.08176	0.10259	0.05267	0.28138	0.01129	0.19837	-	0.00361
77	- Production Energy		-	-	-	-	-	-	-	-	-	0.01778	(0.00306)	0.10300	-	-	-	-	-
78	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.03432	0.03432	0.01418	-	0.25524	0.07845	-	0.08158
79	- Distribution Primary		-	-	-	-	-	-	-	-	-	0.04446	0.04446	0.03147	-	-	-	0.13989	0.09518
80	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary		-	-	-	-	-	-	-	-	-	0.01946	0.01946	0.00783	-	-	-	0.03482	0.02369
82	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Services		-	-	-	-	-	-	-	-	-	0.00558	0.00558	0.00039	-	-	-	0.00173	0.00118
84	- Metering		0.06968	-	-	-	-	-	0.06968	-	-	0.00572	0.00572	0.00077	-	-	-	0.00327	0.00223
85	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	0.00004	0.00004	-	-	-	-	-	-
86	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.		-	-	-	0.02394	-	-	-	-	-	0.01512	0.01512	0.00526	-	-	-	-	-
88			0.06968	-	-	0.02394	-	-	0.06968	0.28138	-	0.22423	0.22423	0.21558	0.28138	0.26653	0.27682	0.17972	0.20747
89																			
90	**Gen Service Curtailable**																		
91	- Production Capacity		-	-	-	-	-	-	-	0.00116	-	0.00026	0.00042	0.00022	0.00116	0.00005	0.00082	-	0.00001
92	- Production Energy		-	-	-	-	-	-	-	-	-	0.00006	(0.00011)	0.00050	-	-	-	-	-
93	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.00011	0.00011	0.00005	-	0.00097	0.00030	-	0.00031
94	- Distribution Primary		-	-	-	-	-	-	-	-	-	0.00014	0.00014	0.00013	-	-	-	0.00058	0.00039
95	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary		-	-	-	-	-	-	-	-	-	0.00006	0.00006	-	-	-	-	-	-
97	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Services		-	-	-	-	-	-	-	-	-	0.00002	0.00002	0.00000	-	-	-	0.00000	0.00000
99	- Metering		0.00022	-	-	-	-	-	0.00022	-	-	0.00002	0.00002	0.00000	-	-	-	0.00001	0.00001
100	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
101	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.		-	-	-	0.00000	-	-	-	-	-	0.00005	0.00005	0.00000	-	-	-	-	-
103			0.00022	-	-	0.00000	-	-	0.00022	0.00116	-	0.00071	0.00071	0.00091	0.00116	0.00102	0.00112	0.00059	0.00073
104																			
105	**Gen Service Interruptible**																		
106	- Production Capacity		-	-	-	-	-	-	-	0.04566	-	0.00936	0.01665	0.00855	0.04566	0.00183	0.03219	-	0.00059
107	- Production Energy		-	-	-	-	-	-	-	-	-	0.00204	(0.00525)	0.01994	-	-	-	-	-
108	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.00393	0.00393	0.00212	-	0.03812	0.01172	-	0.01218
109	- Distribution Primary		-	-	-	-	-	-	-	-	-	0.00509	0.00509	0.00288	-	-	-	0.01282	0.00872
110	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary		-	-	-	-	-	-	-	-	-	0.00223	0.00223	0.00024	-	-	-	0.00107	0.00073
112	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	- Distribution Services		-	-	-	-	-	-	-	-	-	0.00064	0.00064	0.00000	-	-	-	0.00000	0.00000
114	- Metering		0.00194	-	-	-	-	-	0.00194	-	-	0.00066	0.00066	0.00002	-	-	-	0.00009	0.00006
115	- Interruptible Equipment		-	1.00000	-	-	-	-	-	-	-	0.00000	0.00000	0.00018	-	-	-	0.00081	0.00055
116	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.		-	-	-	0.00007	-	-	-	-	-	0.00173	0.00173	0.00002	-	-	-	-	-
118			0.00194	1.00000	-	0.00007	-	-	0.00194	0.04566	-	0.02568	0.02568	0.03395	0.04566	0.03995	0.04391	0.01479	0.02283
119																			
120	**Lighting Energy**																		
121	- Production Capacity		-	-	-	-	-	-	-	0.00232	-	0.00145	0.00085	0.00043	0.00232	0.00009	0.00164	-	0.00003
122	- Production Energy		-	-	-	-	-	-	-	-	-	0.00032	0.00092	0.00259	-	-	-	-	-
123	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.00061	0.00061	0.00002	-	0.00032	0.00010	-	0.00010
124	- Distribution Primary		-	-	-	-	-	-	-	-	-	0.00079	0.00079	0.00108	-	-	-	0.00481	0.00327
125	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary		-	-	-	-	-	-	-	-	-	0.00035	0.00035	0.00024	-	-	-	0.00105	0.00071
127	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Distribution Services		-	-	-	-	-	-	-	-	-	0.00010	0.00010	0.00052	-	-	-	0.00231	0.00157
129	- Metering		0.03283	-	-	-	-	-	0.03283	-	-	0.00010	0.00010	0.00036	-	-	-	0.00154	0.00105
130	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
131	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.		-	-	-	0.03164	-	-	-	-	-	0.00027	0.00027	0.00696	-	-	-	-	-
133			0.03283	-	-	0.03164	-	-	0.03283	0.00232	-	0.00399	0.00399	0.01220	0.00232	0.00042	0.00174	0.00971	0.00674
134																			
135	**Lighting Facilities**																		
136	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities		-	-	1.00000	-	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520	0.05797
147	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148			-	-	1.00000	-	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520	0.05797

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(36) Derived Gross Prod, Trans & Dist Plant	(37) Derived Gross Total Plant	(38) Derived Net Total Plant	(39) Derived Retail 100%, Class = Net Plant	(40) Derived Retail 100%, Class = Prod	(41) Derived Retail 100%, Class = Dist Secondary	(42) Derived Retail 100%, Class = Dist Secondary (MDS)	(43) Derived Retail 100%, Class = T&D	(44) Derived Rate Base	(45) Derived WTD O&M Expense
75	**Gen Service Demand**										
76	- Production Capacity	0.11991	0.11622	0.10120	0.10120	0.28138	-	-	0.00361	0.09969	0.04488
77	- Production Energy	-	0.00496	0.00371	0.00371	-	-	-	-	0.00523	0.09988
78	- Transmission Capacity	0.04742	0.04564	0.05436	0.05436	-	-	-	0.08158	0.05502	0.01562
79	- Distribution Primary	0.05533	0.05397	0.06146	0.06146	-	-	-	0.09518	0.06107	0.03147
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	0.01377	0.01343	0.01363	0.01363	-	0.14260	-	0.02369	0.01347	0.00732
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.02376	-	-	-
83	- Distribution Services	0.00068	0.00067	0.00064	0.00064	-	-	-	0.00118	0.00061	0.00054
84	- Metering	0.00129	0.00126	0.00121	0.00121	-	-	-	0.00223	0.00120	0.00146
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	0.00034	0.00027	0.00027	-	-	-	-	0.00035	0.00562
88		0.23842	0.23650	0.23647	0.23647	0.28138	0.14260	0.02376	0.20747	0.23663	0.20680
89											
90	**Gen Service Curtailable**										
91	- Production Capacity	0.00049	0.00048	0.00042	0.00042	0.00116	-	-	0.00001	0.00041	0.00019
92	- Production Energy	-	0.00002	0.00002	0.00002	-	-	-	-	0.00003	0.00049
93	- Transmission Capacity	0.00018	0.00017	0.00021	0.00021	-	-	-	0.00031	0.00021	0.00006
94	- Distribution Primary	0.00023	0.00022	0.00025	0.00025	-	-	-	0.00039	0.00025	0.00013
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00000	-	-	-
98	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
99	- Metering	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00000
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
103		0.00091	0.00090	0.00090	0.00090	0.00116	-	0.00000	0.00073	0.00090	0.00087
104											
105	**Gen Service Interruptible**										
106	- Production Capacity	0.01946	0.01886	0.01642	0.01642	0.04566	-	-	0.00059	0.01618	0.00728
107	- Production Energy	-	0.00096	0.00072	0.00072	-	-	-	-	0.00101	0.01934
108	- Transmission Capacity	0.00708	0.00682	0.00812	0.00812	-	-	-	0.01218	0.00822	0.00233
109	- Distribution Primary	0.00507	0.00494	0.00563	0.00563	-	-	-	0.00872	0.00560	0.00288
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	0.00042	0.00041	0.00042	0.00042	-	0.00438	-	0.00073	0.00041	0.00022
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00003	-	-	-
113	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
114	- Metering	0.00004	0.00004	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
115	- Interruptible Equipment	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
118		0.03239	0.03234	0.03160	0.03160	0.04566	0.00438	0.00003	0.02283	0.03173	0.03222
119											
120	**Lighting Energy**										
121	- Production Capacity	0.00099	0.00096	0.00083	0.00083	0.00232	-	-	0.00003	0.00082	0.00037
122	- Production Energy	-	0.00012	0.00009	0.00009	-	-	-	-	0.00013	0.00251
123	- Transmission Capacity	0.00006	0.00006	0.00007	0.00007	-	-	-	0.00010	0.00007	0.00002
124	- Distribution Primary	0.00190	0.00186	0.00211	0.00211	-	-	-	0.00327	0.00210	0.00108
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	0.00042	0.00041	0.00041	0.00041	-	0.00430	-	0.00071	0.00041	0.00022
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.03165	-	-	-
128	- Distribution Services	0.00091	0.00089	0.00085	0.00085	-	-	-	0.00157	0.00081	0.00072
129	- Metering	0.00061	0.00060	0.00057	0.00057	-	-	-	0.00105	0.00056	0.00069
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	0.00046	0.00036	0.00036	-	-	-	-	0.00047	0.00743
133		0.00489	0.00534	0.00530	0.00530	0.00232	0.00430	0.03165	0.00674	0.00537	0.01304
134											
135	**Lighting Facilities**										
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-
148		0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369

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

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
														Derived	Derived	Derived	Derived	Derived	Derived
			Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
149																			
150	**EV Solution**																		
151	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary		-	-	-	-	-	-	-	-	1.00000	-	-	0.00055	-	-	-	0.00244	0.00166
157	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163			-	-	-	-	-	-	-	-	1.00000	-	-	0.00055	-	-	-	0.00244	0.00166

DUKE ENERGY FLORIDA, LLC
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(36) Derived	(37) Derived	(38) Derived	(39) Derived	(40) Derived	(41) Derived	(42) Derived	(43) Derived	(44) Derived	(45) Derived
			Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
149												
150	**EV Solution**											
151	- Production Capacity		-	-	-	-	-	-	-	-	-	-
152	- Production Energy		-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary		-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary		0.00096	0.00094	0.00111	0.00111	-	-	-	0.00166	0.00107	0.00032
157	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-
158	- Distribution Services		-	-	-	-	-	-	-	-	-	-
159	- Metering		-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-
163			0.00096	0.00094	0.00111	0.00111	-	-	-	0.00166	0.00107	0.00032

Appendix B – 2021 Settlement – Updated MFR Schedule E-10

EXHIBIT 1

MINIMUM FILING REQUIREMENTS

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION A - EXECUTIVE SUMMARY SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS	(1)	(2) METER LEVEL MWH		(3)	(4)	(5)	(6)
	RATE CLASS	BILLED	UNBILLED	TOTAL	DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH	% OF TOTAL RETAIL
1	**I. RETAIL**						
2	A. Residential - RS	21,815,106	(40,199)	21,774,906	0.931037638	23,387,783	54.618%
3	B. General Service Non-Demand - GS-1						
4	1. Transmission	2,563	(3)	2,560	0.983660691	2,603	0.006%
5	2. Primary	13,880	(14)	13,867	0.973660691	14,242	0.033%
6	3. Sec Del/Prim Mtr	24	(0)	24	0.973660691	25	0.000%
7	4. Secondary	2,035,742	(1,997)	2,033,745	0.931037638	2,184,386	5.101%
8	Total GS	2,052,210	(2,013)	2,050,196		2,201,256	5.141%
9	C. GS-2 100% LF	190,763	(214)	190,550	0.931037638	204,664	0.478%
10	D. General Service Demand - GSD						
11	1. Transmission	103,243	(106)	103,138	0.983660691	104,851	0.245%
12	2. Trans Del/Prim Mtr	-	-	-	0.973660691	-	0.000%
13	3. Primary	2,004,834	(2,050)	2,002,784	0.973660691	2,056,963	4.804%
14	4. Sec Del/Prim Mtr	28,341	(29)	28,312	0.973660691	29,077	0.068%
15	5. Secondary	10,967,492	(11,215)	10,956,277	0.931037638	11,767,813	27.482%
16	Total GSD	13,103,909	(13,400)	13,090,510		13,958,704	32.598%
17	E. Curtailable Service - CS						
18	1. Transmission	-	-	-	0.983660691	-	0.000%
19	2. Primary	70,736	(90)	70,646	0.973660691	72,557	0.169%
20	3. Secondary	-	-	-	0.931037638	-	0.000%
21	Total CS	70,736	(90)	70,646		72,557	0.169%
22	F. Interruptible Service - IS						
23	1. Transmission	428,299	(625)	427,674	0.983660691	434,778	1.015%
24	2. Trans Del/Prim Mtr	344,902	(503)	344,399	0.973660691	353,715	0.826%
25	3. Primary	1,143,035	(1,668)	1,141,367	0.973660691	1,172,243	2.738%
26	4. Prim Del/Trans Mtr	289	(0)	289	0.983660691	294	0.001%
27	5. Prim Del/Sec Mtr	-	-	-	0.931037638	-	0.000%
28	6. Secondary	414,941	(606)	414,335	0.931037638	445,025	1.039%
29	7. Sec Del/Prim Mtr	5,460	(8)	5,452	0.973660691	5,599	0.013%
30	Total IS	2,336,927	(3,411)	2,333,516		2,411,654	5.632%
31	G. Standby Service - SS-1 (FIRM)						
32	1. Transmission	6,047	(7)	6,040	0.983660691	6,141	0.014%
33	2. Trans Del/Prim Mtr	2,034	(2)	2,031	0.973660691	2,086	0.005%
34	3. Primary	40,945	(48)	40,897	0.973660691	42,003	0.098%
35	Total SS-1	49,026	(58)	48,968		50,230	0.117%
36	H. Standby Service - SS-2 (IS)						
37	1. Transmission	4,098	(7)	4,091	0.983660691	4,159	0.010%
38	2. Trans Del/Prim Mtr	53,840	(87)	53,753	0.973660691	55,208	0.129%
39	3. Primary	17,495	(28)	17,467	0.973660691	17,939	0.042%
40	Total SS-2	75,432	(121)	75,311		77,306	0.181%
41	I. Standby Service - SS-3 (CS)						
42	1. Transmission	-	-	-	0.983660691	-	0.000%
43	2. Primary	81,138	(130)	81,007	0.973660691	83,199	0.194%
44	Total SS-3	81,138	(130)	81,007		83,199	0.194%
45	J. Lighting - LS	347,703	(228)	347,475	0.931037638	373,213	0.872%
46	**TOTAL RETAIL**	**40,122,949**	**(59,863)**	**40,063,086**		**42,820,566**	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS (CONT.)

Line	RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**II. WHOLESALE**						
2	A. FULL REQUIREMENTS MUNICIPALS & REA						
3	1. Generation	205		205	1.000000000	205	
4	2. Transmission	-		-	0.983660691	-	
5	3. Primary	-		-	0.973660691	-	
6	Total Full Requirements Munis	205	-	205		205	
7							
8	B. PARTIAL REQ. NONSTRATIFIED						
9	1. New Smyrna Beach	-		-	1.000000000	-	
10	2. SECI	487,575		487,575	0.983660691	495,674	
11	3. FMPA	-		-	1.000000000	-	
12	Total Partial Req. Nonstratified	487,575	- -	487,575		495,674	
13							
14	C. PARTIAL REQ. STRATIFIED						
15	1. Homestead - Base	-		-	1.000000000	-	
16	2. Homestead - Intermediate	-		-	1.000000000	-	
17	4. Seminole Elect. Coop., Inc.						
18	a. Base	-		-	1.000000000	-	
19	b. Intermediate	109,500		109,500	1.000000000	109,500	
20	c. Peaking	2,190		2,190	1.000000000	2,190	
21	c. Peaking	1,488		1,488	1.000000000	1,488	
21	5. Reedy Creek - Base	-		-	1.000000000	-	
22	6. TECO - Base	-		-	1.000000000	-	
23	TOTAL PARTIAL REQ. STRATIFIED	113,178	-	113,178		113,178	
24							
25							
26	**TOTAL WHOLESALE**	**600,958**	**-**	**600,958**		**609,057**	
27							
28	**TOTAL CLASS: I & II**	**40,723,907**	**(59,863)**	**40,664,044**		**43,429,623**	
29							
30	**III. NON-CLASS**						
31	A. Company Use	179,646		179,646	0.931037638	192,952	
32	B. Interchange	-		-	1.000000000	-	
33	C. SEPA	16,647		16,647	0.983660691	16,924	
34							
35	**TOTAL NON-CLASS**	**196,293**	**-**	**196,293**		**209,876**	
36							
37	**TOTAL SYSTEM AVAILABLE**	**40,920,200**	**(59,863)**	**40,860,337**		**43,639,499**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS

Line	RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) METER LEVEL MWH TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**I. RETAIL**						
2	A. Residential - RS	21,592,344	(43,227)	21,549,117	0.931293955	23,138,899	54.812%
3	B. General Service Non-Demand - GS-1						
4	1. Transmission	2,516	(3)	2,513	0.983660691	2,555	0.006%
5	2. Primary	13,625	(15)	13,611	0.973660691	13,979	0.033%
6	3. Sec Del/Prim Mtr	24	(0)	24	0.973660691	24	0.000%
7	4. Secondary	1,998,360	(2,133)	1,996,227	0.931293955	2,143,499	5.078%
8	Total GS	2,014,525	(2,150)	2,012,375		2,160,057	5.117%
9	C. GS-2 100% LF	186,974	(231)	186,742	0.931293955	200,519	0.475%
10	D. General Service Demand - GSD						
11	1. Transmission	101,378	(109)	101,269	0.983660691	102,951	0.244%
12	2. Trans Del/Prim Mtr	-	-	-	0.973660691	-	0.000%
13	3. Primary	1,968,616	(2,118)	1,966,498	0.973660691	2,019,695	4.784%
14	4. Sec Del/Prim Mtr	27,747	(30)	27,717	0.973660691	28,467	0.067%
15	5. Secondary	10,769,441	(11,586)	10,757,855	0.931293955	11,551,514	27.364%
16	Total GSD	12,867,182	(13,843)	12,853,339		13,702,627	32.459%
17	E. Curtailable Service - CS						
18	1. Transmission	-	-	-	0.983660691	-	0.000%
19	2. Primary	69,766	(68)	69,698	0.973660691	71,583	0.170%
20	3. Secondary	-	-	-	0.931293955	-	0.000%
21	Total CS	69,766	(68)	69,698		71,583	0.170%
22	F. Interruptible Service - IS						
23	1. Transmission	419,962	(497)	419,465	0.983660691	426,433	1.010%
24	2. Trans Del/Prim Mtr	338,188	(400)	337,788	0.973660691	346,926	0.822%
25	3. Primary	1,120,786	(1,327)	1,119,459	0.973660691	1,149,743	2.724%
26	4. Prim Del/Trans Mtr	284	(0)	284	0.983660691	288	0.001%
27	5. Prim Del/Sec Mtr	-	-	-	0.931293955	-	0.000%
28	6. Secondary	406,864	(482)	406,382	0.931293955	436,363	1.034%
29	7. Sec Del/Prim Mtr	5,354	(6)	5,347	0.973660691	5,492	0.013%
30	Total IS	2,291,438	(2,712)	2,288,725		2,365,245	5.603%
31	G. Standby Service - SS-1 (FIRM)						
32	1. Transmission	5,962	(6)	5,957	0.983660691	6,055	0.014%
33	2. Trans Del/Prim Mtr	2,005	(2)	2,003	0.973660691	2,058	0.005%
34	3. Primary	40,368	(38)	40,330	0.973660691	41,421	0.098%
35	Total SS-1	48,336	(46)	48,290		49,534	0.117%
36	H. Standby Service - SS-2 (IS)						
37	1. Transmission	4,038	(5)	4,033	0.983660691	4,100	0.010%
38	2. Trans Del/Prim Mtr	53,052	(65)	52,987	0.973660691	54,420	0.129%
39	3. Primary	17,239	(21)	17,218	0.973660691	17,683	0.042%
40	Total SS-2	74,329	(92)	74,237		76,203	0.181%
41	I. Standby Service - SS-3 (CS)						
42	1. Transmission	-	-	-	0.983660691	-	0.000%
43	2. Primary	79,951	(99)	79,852	0.973660691	82,012	0.194%
44	Total SS-3	79,951	(99)	79,852		82,012	0.194%
45	J. Lighting - LS	343,003	(244)	342,759	0.931293955	368,045	0.872%
46	**TOTAL RETAIL**	**39,567,845**	**(62,712)**	**39,505,133**		**42,214,724**	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS (CONT.)

Line	RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**II. WHOLESALE**						
2	A. FULL REQUIREMENTS MUNICIPALS & REA						
3	1. Generation	205		205	1.000000000	205	
4	2. Transmission	-		-	0.983660691	-	
5	3. Primary	-		-	0.973660691	-	
6	Total Full Requirements Munis	205	-	205		205	
7							
8	B. PARTIAL REQ. NONSTRATIFIED						
9	1. New Smyrna Beach	-		-	1.000000000	-	
10	2. SECI	1,218,939		1,218,939	0.983660691	1,239,186	
11	3. FMPA	-		-	1.000000000	-	
12	Total Partial Req. Nonstratified	1,218,939	- -	1,218,939		1,239,186	
13							
14	C. PARTIAL REQ. STRATIFIED						
15	1. Homestead - Base	-		-	1.000000000	-	
16	2. Homestead - Intermediate	-		-	1.000000000	-	
17	4. Seminole Elect. Coop., Inc.						
18	a. Base	-		-	1.000000000	-	
19	b. Intermediate	109,500		109,500	1.000000000	109,500	
20	c. Peaking	2,190		2,190	1.000000000	2,190	
21	c. Peaking	1,488		1,488	1.000000000	1,488	
21	5. Reedy Creek - Base	296,130		296,130	1.000000000	296,130	
22	6. TECO - Base	-		-	1.000000000	-	
23	TOTAL PARTIAL REQ. STRATIFIED	409,308	-	409,308		409,308	
24							
25							
26	**TOTAL WHOLESALE**	**1,628,451**	**-**	**1,628,451**		**1,648,699**	
27							
28	**TOTAL CLASS: I & II**	**41,196,297**	**(62,712)**	**41,133,584**		**43,863,423**	
29							
30	**III. NON-CLASS**						
31	A. Company Use	179,646		179,646	0.931293955	192,899	
32	B. Interchange	-		-	1.000000000	-	
33	C. SEPA	16,647		16,647	0.983660691	16,924	
34							
35	**TOTAL NON-CLASS**	**196,293**	**-**	**196,293**		**209,823**	
36							
37	**TOTAL SYSTEM AVAILABLE**	**41,392,590**	**(62,712)**	**41,329,877**		**44,073,246**	

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	JURISDICTIONAL ENERGY ALLOCATORS	Ref.	(1) Total	(2) Base	(3) Intermediate	(4) Peaking	(5) Solar
1	Sales mWh:						
2	Wholesale Stratified Sales	E-10 pg. 2	113,178	0	109,500	3,678	0
3	Wholesale Average Rate Sales	E-10 pg. 2	495,879				
4	Wholesale Total Sales		609,057	-	109,500	3,678	-
5	Retail Sales	E-10 pg. 1	42,820,566				
6	Total Sales		43,429,623	-	109,500	3,678	-
7							
8							
9	Total Resources mWh		43,803,917	37,431,701	2,306,306	374,556	3,691,355
10	Subtract Allocated Co. Use & Losses mWh	Line 11 - Line 9	(374,294)	(319,845)	(19,707)	(3,200)	(31,542)
11	Total Available for Sales mWh	Line 6	43,429,623	37,111,856	2,286,599	371,355	3,659,813
12							
13	Total Responsibility		100.000%	100.000%	100.000%	100.000%	100.000%
14	Less Assignment to Wholesale Stratified Cust.	Line 6 / Line 11	0.000%	0.000%	-4.789%	-0.990%	0.000%
15	Responsibility of Average Rate Customers		100.000%	100.000%	95.211%	99.010%	100.000%
16							
17	Average Rate Wholesale mWh	Line 3	495,879	495,879	495,879	495,879	495,879
18	Average Rate Retail mWh	Line 5	42,820,566	42,820,566	42,820,566	42,820,566	42,820,566
19	Average Rate Total mWh		43,316,445	43,316,445	43,316,445	43,316,445	43,316,445
20							
21	Average Rate Wholesale %	Line 15 x (Line 17 / Line 19)	1.145%	1.145%	1.090%	1.133%	1.145%
22	Average Rate Retail %	Line 15 x (Line 18 / Line 19)	98.855%	98.855%	94.121%	97.876%	98.855%
23	Average Rate Total %		100.000%	100.000%	95.211%	99.010%	100.000%
24							
25	Total Wholesale Stratified %	Line 14		0.000%	4.789%	0.990%	0.000%
26	Total Wholesale Average %	Line 21		1.145%	1.090%	1.133%	1.145%
27	Total Wholesale %			1.145%	5.879%	2.124%	1.145%
28	Total Retail %	Line 22		98.855%	94.121%	97.876%	98.855%
29	Total %			100.000%	100.000%	100.000%	100.000%
30							
31	Total Wholesale %	Line 4 / Line 6	1.402%				
32	Total Retail %	Line 5 / Line 6	98.598%				
33	Total %		100.000%				
34							
35							
36							
37							
38							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	JURISDICTIONAL ENERGY ALLOCATORS	Ref.	(1) Total	(2) Base	(3) Intermediate	(4) Peaking	(5) Solar
1	Sales mWh:						
2	Wholesale Stratified Sales	E-10 pg. 2	409,308	296,130	109,500	3,678	0
3	Wholesale Average Rate Sales	E-10 pg. 2	1,239,391				
4	Wholesale Total Sales		1,648,699	296,130	109,500	3,678	-
5	Retail Sales	E-10 pg. 1	42,214,724				
6	Total Sales		43,863,423	296,130	109,500	3,678	-
7							
8							
9	Total Resources mWh		44,047,327	39,292,596	1,772,137	342,730	2,639,864
10	Subtract Allocated Co. Use & Losses mWh	Line 11 - Line 9	(183,903)	(164,052)	(7,399)	(1,431)	(11,022)
11	Total Available for Sales mWh	Line 6	43,863,423	39,128,544	1,764,738	341,299	2,628,843
12							
13	Total Responsibility		100.000%	100.000%	100.000%	100.000%	100.000%
14	Less Assignment to Wholesale Stratified Cust.	Line 6 / Line 11	0.000%	-0.757%	-6.205%	-1.078%	0.000%
15	Responsibility of Average Rate Customers		100.000%	99.243%	93.795%	98.922%	100.000%
16							
17	Average Rate Wholesale mWh	Line 3	1,239,391	1,239,391	1,239,391	1,239,391	1,239,391
18	Average Rate Retail mWh	Line 5	42,214,724	42,214,724	42,214,724	42,214,724	42,214,724
19	Average Rate Total mWh		43,454,115	43,454,115	43,454,115	43,454,115	43,454,115
20							
21	Average Rate Wholesale %	Line 15 x (Line 17 / Line 19)	2.852%	2.831%	2.675%	2.821%	2.852%
22	Average Rate Retail %	Line 15 x (Line 18 / Line 19)	97.148%	96.413%	91.120%	96.101%	97.148%
23	Average Rate Total %		100.000%	99.243%	93.795%	98.922%	100.000%
24							
25	Total Wholesale Stratified %	Line 14		0.757%	6.205%	1.078%	0.000%
26	Total Wholesale Average %	Line 21		2.831%	2.675%	2.821%	2.852%
27	Total Wholesale %			3.587%	8.880%	3.899%	2.852%
28	Total Retail %	Line 22		96.413%	91.120%	96.101%	97.148%
29	Total %			100.000%	100.000%	100.000%	100.000%
30							
31	Total Wholesale %	Line 4 / Line 6	3.759%				
32	Total Retail %	Line 5 / Line 6	96.241%				
33	Total %		100.000%				
34							
35							
36							
37							
38							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) AVG 12 CP @ METER LEVEL (1)/8760 hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVG 12 CP MW @ SOURCE LEVEL (3) / (4)	(6) MWH SALES @ METER LEVEL	(7) DELIVERY EFFICIENCY FACTOR	(8) SOURCE LEVEL MWH (6) / (7)	(9) ANNUAL AVG MW DEMAND (8) / 8760 hrs
1	A. Residential	21,815,106	0.548	4,544.4	0.931037638	4,881.0	21,815,106	0.9310376	23,430,960	2,674.8
2	B. General Service Non-Demand									
3	1. Transmission	2,563	0.576	0.5	0.983660691	0.5	2,563	0.9836607	2,605	0.3
4	2. Primary	13,880	0.576	2.8	0.973660691	2.9	13,880	0.9736607	14,256	1.6
5	3. Sec Del/Prim Mtr	24	0.576	-	0.931037638	-	24	0.9310376	26	0.0
6	4. Secondary	2,035,742	0.576	403.5	0.931037638	433.4	2,035,742	0.9310376	2,186,531	249.6
7	Total	2,052,210		406.8		436.8	2,052,210		2,203,418	251.5
8	C. GS-2 100% LF	190,763	1.000	21.8	0.931037638	23.4	190,763	0.9310376	204,893	23.4
9	D. General Service Demand									
10	1. GSD - Transmission	103,243	0.742	15.9	0.983660691	16.2	103,243	0.9836607	104,958	12.0
11	2. GSD - Primary	2,004,834	0.742	308.4	0.973660691	316.7	2,004,834	0.9736607	2,059,068	235.1
12	3. GSD - Sec Del/Prim Mtr	28,341	0.742	4.4	0.973660691	4.5	28,341	0.9736607	29,107	3.3
13	4. GSD - Secondary	10,967,492	0.742	1,687.3	0.931037638	1,812.3	10,967,492	0.9310376	11,779,859	1,344.7
14	5. SS-1 Transmission *	6,047	0.796	0.9	0.983660691	0.9	6,047	0.9836607	6,148	0.7
15	6. SS-1 Trans Del/Prim Mtr *	2,034	0.796	0.3	0.973660691	0.3	2,034	0.9736607	2,089	0.2
16	7. SS-1 - Primary *	40,945	0.796	5.9	0.973660691	6.1	40,945	0.9736607	42,053	4.8
17	Total	13,152,936		2,023.1		2,157.0	13,152,936		14,023,282	1,600.8
18	E. Curtailable Service									
19	1. CS - Primary	70,736	1.082	7.5	0.973660691	7.7	70,736	0.9736607	72,649	8.3
20	2. CS - Secondary	-	1.082	-	0.931037638	-	-	0.9310376	-	0.0
21	3. SS-3 - Primary *	81,138	1.248		0.973660691	-	81,138	0.9736607	83,332	9.5
22	Total	151,873		7.5		7.7	151,873		155,981	17.8
23	F. Interruptible Service									
24	1. IS - Transmission	428,299	0.911	53.7	0.983660691	54.6	428,299	0.9836607	435,414	49.7
25	2. IS - Trans Del/Prim Mtr	344,902	0.911	43.2	0.973660691	44.4	344,902	0.9736607	354,232	40.4
26	3. IS - Primary	1,143,035	0.911	143.2	0.973660691	147.1	1,143,035	0.9736607	1,173,957	134.0
27	4. IS - Prim Del/Tran Mtr	289	0.911	-	0.983660691	-	289	0.9836607	294	0.0
28	5. IS - Prim Del/Sec Mtr	-	0.911	-	0.983660691	-	-	0.9836607	-	0.0
29	6. IS - Secondary	414,941	0.911	52.0	0.931037638	55.9	414,941	0.9310376	445,675	50.9
30	7. IS - Sec Del/Prim Mtr	5,460	0.911	0.7	0.973660691	0.7	5,460	0.9736607	5,608	0.6
31	8. SS-2 - Transmission *	4,098	0.686	0.7	0.983660691	0.7	4,098	0.9836607	4,166	0.5
32	9. SS-2 - Trans Del/Prim Mtr	53,840	0.686	9.0	0.973660691	9.2	53,840	0.9736607	55,296	6.3
33	10. SS-2 - Primary *	17,495	0.686	2.9	0.973660691	3.0	17,495	0.9736607	17,968	2.1
34	Total	2,412,359		305.4		315.6	2,412,359		2,492,610	284.5
35	G. Lighting Service	347,703	10.191	3.9	0.931037638	4.2	347,703	0.9310376	373,457	42.6
36	Total Retail	40,122,949		7,312.9		7,825.7	40,122,949		42,884,601	4,895.4

* For SS Rate Schedules the Avg 12 CP at meter level is directly determined from sales forecast

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) AVG 12 CP DEMAND MW	(2) AVG 12 CP DEMAND %	(3) ANNUAL AVG DEMAND MW	(4) ANNUAL AVG DEMAND %	(5) 75% of 12 CP 75% * (2)	(6) 25% OF AVG DEMAND 25% * (4)	(7) 12 CP & 25% DEMAND ALLOCATOR (5)+(6)	(8) 12/13 of 12 CP 12/13 * (2)	(9) 1/13 of AVG DEMAND 1/13 * (4)	(10) 12 CP & 1/13 DEMAND ALLOCATOR (8)+(9)
1	A. Residential	4,881.0	62.371%	2,674.8	54.639%	46.779%	13.660%	**60.438%**	57.574%	4.203%	**61.777%**
2	B. General Service Non-Demand										
3	1. Transmission	0.5									
4	2. Primary	2.9									
5	3. Sec Del/Prim Mtr	-									
6	4. Secondary	433.4									
7	Total	436.8	5.582%	251.5	5.137%	4.186%	1.284%	**5.470%**	5.152%	0.395%	**5.547%**
8	C. GS-2 100% LF	23.4	0.299%	23.4	0.478%	0.224%	0.120%	**0.344%**	0.276%	0.037%	**0.313%**
9	D. General Service Demand										
10	1. GSD - Transmission	16.2									
11	2. GSD - Primary	316.7									
12	3. GSD - Sec Del/Prim Mtr	4.5									
13	4. GSD - Secondary	1,812.3									
14	5. SS-1 Transmission *	0.9									
15	6. SS-1 Trans Del/Prim Mtr *	0.3									
16	7. SS-1 - Primary *	6.1									
17	Total	2,157.0	27.563%	1,600.8	32.700%	20.672%	8.175%	**28.847%**	25.443%	2.515%	**27.958%**
18	E. Curtailable Service										
19	1. CS - Primary	7.7									
20	2. CS - Secondary	-									
21	3. SS-3 - Primary *	-									
22	Total	7.7	0.098%	17.8	0.364%	0.074%	0.091%	**0.165%**	0.091%	0.028%	**0.119%**
23	F. Interruptible Service										
24	1. IS - Transmission	54.6									
25	2. IS - Trans Del/Prim Mtr	44.4									
26	3. IS - Primary	147.1									
27	4. IS - Prim Del/Tran Mtr	-									
28	5. IS - Prim Del/Sec Mtr	-									
29	6. IS - Secondary	55.9									
30	7. IS - Sec Del/Prim Mtr	0.7									
31	8. SS-2 - Transmission *	0.7									
32	9. SS-2 - Trans Del/Prim Mtr	9.2									
33	10. SS-2 - Primary *	3.0									
34	Total	315.6	4.033%	284.5	5.812%	3.025%	1.453%	**4.478%**	3.723%	0.447%	**4.170%**
35	G. Lighting Service	4.2	0.054%	42.6	0.870%	0.040%	0.218%	**0.258%**	0.050%	0.067%	**0.116%**
36	Total Retail	7,826	100.000%	4,895.4	100.000%	75.000%	25.000%	**100.000%**	92.308%	7.692%	**100.000%**

Supporting Schedules: Recap Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Energy and Transmission Allocation Factors

Line	RATE CLASS	(1) MWH SALES AT SOURCE	(2) ENERGY ALLOCATOR	(3) AVG 12 CP MW AT SOURCE	(4) TRANSMISSION ALLOCATOR
1	A. Residential	23,430,960	**54.637%**	4,881	**62.371%**
2	B. General Service Non-Demand				
3	1. Transmission	2,605		1	
4	2. Primary	14,256		3	
5	3. Sec Del/Prim Mtr	26		-	
6	4. Secondary	2,186,531		433	
7	Total	2,203,418	**5.138%**	437	**5.582%**
8	C. GS-2 100% LF	204,893	**0.478%**	23	**0.299%**
9	D. General Service Demand				
10	1. GSD - Transmission	104,958		16	
11	2. GSD - Primary	2,059,068		317	
12	3. GSD - Sec Del/Prim Mtr	29,107		5	
13	4. GSD - Secondary	11,779,859		1,812	
14	5. SS-1 Transmission *	6,148		1	
15	6. SS-1 Trans Del/Prim Mtr *	2,089		0	
16	7. SS-1 - Primary *	42,053		6	
17	Total	14,023,282	**32.700%**	2,157	**27.563%**
18	E. Curtailable Service				
19	1. CS - Primary	72,649		8	
20	2. CS - Secondary	-		-	
21	3. SS-3 - Primary *	83,332		-	
22	Total	155,981	**0.364%**	8	**0.098%**
23	F. Interruptible Service				
24	1. IS - Transmission	435,414		55	
25	2. IS - Trans Del/Prim Mtr	354,232		44	
26	3. IS - Primary	1,173,957		147	
27	4. IS - Prim Del/Tran Mtr	294		-	
28	5. IS - Prim Del/Sec Mtr	-		-	
29	6. IS - Secondary	445,675		56	
30	7. IS - Sec Del/Prim Mtr	5,608		1	
31	8. SS-2 - Transmission *	4,166		1	
32	9. SS-2 - Trans Del/Prim Mtr	55,296		9	
33	10. SS-2 - Primary *	17,968		3	
34	Total	2,492,610	**5.812%**	316	**4.033%**
35	G. Lighting Service	373,457	**0.871%**	4	**0.054%**
36	Total Retail	42,884,601	**100.000%**	7,826	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Primary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION PRIMARY ALLOCATOR
1	A. Residential	21,815,106	0.370	6,730.6	0.9310376	7,229.1	67.704%
2	B. General Service Non-Demand						
3	1. Transmission		0.451	-	0.9836607	-	
4	2. Primary	13,880	0.451	3.5	0.9736607	3.6	
5	3. Sec Del/Prim Mtr	24	0.451	-	0.9310376	-	
6	4. Secondary	2,035,742	0.451	515.3	0.9310376	553.5	
7	Total	2,049,647		518.8		557	5.218%
8	C. GS-2 100% LF	190,763	1.000	21.8	0.9310376	23.4	0.219%
9	D. General Service Demand						
10	1. GSD - Transmission		0.626	-	0.9836607	-	
11	2. GSD - Primary	2,004,834	0.626	365.6	0.9736607	375.5	
12	3. GSD - Sec Del/Prim Mtr	28,341	0.626	5.2	0.9736607	5.3	
13	4. GSD - Secondary	10,967,492	0.626	2,000.0	0.9310376	2,148.1	
14	5. SS-1 Transmission *		0.324	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.324	-	0.9736607	-	
16	7. SS-1 - Primary *	40,945	0.324	14.4	0.9736607	14.8	
17	Total	13,041,611		2,385.2		2,544	23.823%
18	E. Curtailable Service						
19	1. CS - Primary	70,736	0.334	24.2	0.9736607	24.9	
20	2. CS - Secondary	-	0.334	-	0.9310376	-	
21	3. SS-3 - Primary *	81,138	0.380	24.4	0.9736607	25.1	
22	Total	151,873		48.6		50	0.468%
23	F. Interruptible Service						
24	1. IS - Transmission		0.707	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.707	-	0.9736607	-	
26	3. IS - Primary	1,143,035	0.707	184.6	0.9736607	189.6	
27	4. IS - Prim Del/Tran Mtr	289	0.707	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr	-	0.707	-	0.9836607	-	
29	6. IS - Secondary	414,941	0.707	67.0	0.9310376	72.0	
30	7. IS - Sec Del/Prim Mtr	5,460	0.707	0.9	0.9736607	0.9	
31	8. SS-2 - Transmission *		0.272	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.272	-	0.9736607	-	
33	10. SS-2 - Primary *	17,495	0.272	7.3	0.9736607	7.5	
34	Total	1,581,220		259.8		270	2.529%
35	G. Lighting Service	347,703	10.191	3.9	0.9310376	4.2	0.039%
36	Total Retail	39,177,923		9,968.7		10,678	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Secondary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION SECONDARY ALLOCATOR
1	A. Residential	21,815,106	0.168	14,823.3	0.9310376	15,921.3	78.238%
2	B. General Service Non-Demand						
3	1. Transmission		0.177	-	0.9836607	-	
4	2. Primary		0.177	-	0.9736607	-	
5	3. Sec Del/Prim Mtr		0.177	-	0.9310376	-	
6	4. Secondary	2,035,742	0.177	1,312.9	0.9310376	1,410.1	
7	Total	2,035,742		1,312.9		1,410.1	6.929%
8	C. GS-2 100% LF	190,763	1.000	21.8	0.9310376	23.4	0.115%
9	D. General Service Demand						
10	1. GSD - Transmission		0.470	-	0.9836607	-	
11	2. GSD - Primary		0.470	-	0.9736607	-	
12	3. GSD - Sec Del/Prim Mtr	28,341	0.470	6.9	0.9736607	7.1	
13	4. GSD - Secondary	10,967,492	0.470	2,663.8	0.9310376	2,861.1	
14	5. SS-1 Transmission *		0.186	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.186	-	0.9736607	-	
16	7. SS-1 - Primary *		0.186	-	0.9736607	-	
17	Total	10,995,832		2,670.7		2,868.2	14.094%
18	E. Curtailable Service						
19	1. CS - Primary		0.320	-	0.9736607	-	
20	2. CS - Secondary	-	0.320	-	0.9310376	-	
21	3. SS-3 - Primary *		0.380	-	0.9736607	-	
22	Total	-		-		-	0.000%
23	F. Interruptible Service						
24	1. IS - Transmission		0.420	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.420	-	0.9736607	-	
26	3. IS - Primary		0.420	-	0.9736607	-	
27	4. IS - Prim Del/Tran Mtr		0.420	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr		0.420	-	0.9836607	-	
29	6. IS - Secondary	414,941	0.420	112.8	0.9310376	121.2	
30	7. IS - Sec Del/Prim Mtr	5,460	0.420	1.5	0.9736607	1.5	
31	8. SS-2 - Transmission *		0.213	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.213	-	0.9736607	-	
33	10. SS-2 - Primary *		0.213	-	0.9736607	-	
34	Total	420,400		114.3		122.7	0.603%
35	G. Lighting Service	347,703	10.191	3.9	0.9310376	4.2	0.021%
36	Total Retail	35,805,547		18,946.9		20,349.9	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution MDS, Services, Billing and Customer Accounting Expense Allocation Factors

Line	RATE CLASS	(1) AVG NO. CUST. DISTRIBUTION PRIM & SECOND	(2) DISTRIBUTION PRIMARY MDS ALLOCATOR	(3) AVG NO. CUST. DISTRIBUTION SECONDARY	(4) DISTRIBUTION SERVICES ALLOCATOR	(5) AVG MONTHLY NO. LINES OF BILLING	(6) BILLING ALLOCATOR	(7) AVG MONTHLY NO. BILLED ACCOUNTS	(8) CUSTOMER ACCTG. EXP. ALLOCATOR
1	Residential Service	1,735,286	86.58%	1,735,286	89.48%	1,735,196	88.88%	1,735,196	88.88%
2	General Service Non-Demand	138,115	6.89%	138,078	7.12%	137,802	7.06%	137,802	7.06%
3	GS - 100% L.F.	15,377	0.77%	15,377	0.79%	15,376	0.79%	15,376	0.79%
4	General Service Demand (GSD & SS-1)	49,724	2.48%	49,406	2.55%	49,555	2.54%	49,555	2.54%
5	Curtailable General Service (CS & SS-3)	4	0.00%	-	0.00%	4	0.00%	4	0.00%
6	Interruptible General Service (IS & SS-2)	164	0.01%	79	0.00%	175	0.01%	175	0.01%
7	Lighting Service	65,535	3.27%	1,094	0.06%	14,169	0.73%	14,169	0.73%
8	TOTAL RETAIL	**2,004,205**	**100.00%**	**1,939,320**	**100.00%**	**1,952,278**	**100.00%**	**1,952,278**	**100.00%**

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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) AVG 12 CP @ METER LEVEL (1)/8760 hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVG 12 CP MW @ SOURCE LEVEL (3) / (4)	(6) MWH SALES @ METER LEVEL	(7) DELIVERY EFFICIENCY FACTOR	(8) SOURCE LEVEL MWH (6) / (7)	(9) ANNUAL AVG MW DEMAND (8) / 8760 hrs
1	A. Residential	21,592,344	0.548	4,498.0	0.9312940	4,829.8	21,592,344	0.9312940	23,185,315	2,646.7
2	B. General Service Non-Demand									
3	1. Transmission	2,516	0.576	0.5	0.9836607	0.5	2,516	0.9836607	2,557	0.3
4	2. Primary	13,625	0.576	2.7	0.9736607	2.8	13,625	0.9736607	13,994	1.6
5	3. Sec Del/Prim Mtr	24	0.576	-	0.9312940	-	24	0.9312940	26	0.0
6	4. Secondary	1,998,360	0.576	396.0	0.9312940	425.2	1,998,360	0.9312940	2,145,789	245.0
7	Total	2,014,525		399.2		428.5	2,014,525		2,162,365	246.9
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	186,974	0.9312940	200,768	22.9
9	D. General Service Demand									
10	1. GSD - Transmission	101,378	0.742	15.6	0.9836607	15.9	101,378	0.9836607	103,062	11.8
11	2. GSD - Primary	1,968,616	0.742	302.9	0.9736607	311.1	1,968,616	0.9736607	2,021,870	230.8
12	3. GSD - Sec Del/Prim Mtr	27,747	0.742	4.3	0.9736607	4.4	27,747	0.9736607	28,497	3.3
13	4. GSD - Secondary	10,769,441	0.742	1,656.9	0.9312940	1,779.1	10,769,441	0.9312940	11,563,955	1,320.1
14	5. SS-1 Transmission *	5,962	0.796	0.9	0.9836607	0.9	5,962	0.9836607	6,061	0.7
15	6. SS-1 Trans Del/Prim Mtr *	2,005	0.796	0.3	0.9736607	0.3	2,005	0.9736607	2,060	0.2
16	7. SS-1 - Primary *	40,368	0.796	5.8	0.9736607	6.0	40,368	0.9736607	41,460	4.7
17	Total	12,915,517		1,986.7		2,117.7	12,915,517		13,766,966	1,571.6
18	E. Curtailable Service									
19	1. CS - Primary	69,766	1.082	7.4	0.9736607	7.6	69,766	0.9736607	71,654	8.2
20	2. CS - Secondary	-	1.082	-	0.9312940	-	-	0.9312940	-	0.0
21	3. SS-3 - Primary *	79,951	1.248		0.9736607	-	79,951	0.9736607	82,114	9.4
22	Total	149,717		7.4		7.6	149,717		153,767	17.6
23	F. Interruptible Service									
24	1. IS - Transmission	419,962	0.911	52.6	0.9836607	53.5	419,962	0.9836607	426,938	48.7
25	2. IS - Trans Del/Prim Mtr	338,188	0.911	42.4	0.9736607	43.5	338,188	0.9736607	347,337	39.7
26	3. IS - Primary	1,120,786	0.911	140.4	0.9736607	144.2	1,120,786	0.9736607	1,151,105	131.4
27	4. IS - Prim Del/Tran Mtr	284	0.911	-	0.9836607	-	284	0.9836607	289	0.0
28	5. IS - Prim Del/Sec Mtr	-	0.911	-	0.9836607	-	-	0.9836607	-	0.0
29	6. IS - Secondary	406,864	0.911	51.0	0.9312940	54.8	406,864	0.9312940	436,880	49.9
30	7. IS - Sec Del/Prim Mtr	5,354	0.911	0.7	0.9736607	0.7	5,354	0.9736607	5,499	0.6
31	8. SS-2 - Transmission *	4,038	0.686	0.7	0.9836607	0.7	4,038	0.9836607	4,105	0.5
32	9. SS-2 - Trans Del/Prim Mtr	53,052	0.686	8.8	0.9736607	9.0	53,052	0.9736607	54,487	6.2
33	10. SS-2 - Primary *	17,239	0.686	2.9	0.9736607	3.0	17,239	0.9736607	17,705	2.0
34	Total	2,365,766		299.5		309.4	2,365,766		2,444,345	279.0
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	343,003	0.9312940	368,308	42.0
36	Total Retail	39,567,845		7,215.9		7,720.0	39,567,845		42,281,833	4,826.7

* For SS Rate Schedules the Avg 12 CP at meter level is directly determined from sales forecast

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) AVG 12 CP DEMAND MW	(2) AVG 12 CP DEMAND %	(3) ANNUAL AVG DEMAND MW	(4) ANNUAL AVG DEMAND %	(5) 75% of 12 CP 75% * (2)	(6) 25% OF AVG DEMAND 25% * (4)	(7) 12 CP & 25% DEMAND ALLOCATOR (5)+(6)	(8) 12/13 of 12 CP 12/13 * (2)	(9) 1/13 of AVG DEMAND 1/13 * (4)	(10) 12 CP & 1/13 DEMAND ALLOCATOR (8)+(9)
1	A. Residential	4,829.8	62.562%	2,646.7	54.835%	46.922%	13.709%	**60.630%**	57.750%	4.218%	**61.968%**
2	B. General Service Non-Demand										
3	1. Transmission	0.5									
4	2. Primary	2.8									
5	3. Sec Del/Prim Mtr	-									
6	4. Secondary	425.2									
7	Total	428.5	5.551%	246.9	5.115%	4.163%	1.279%	**5.442%**	5.124%	0.393%	**5.517%**
8	C. GS-2 100% LF	22.9	0.297%	22.9	0.474%	0.222%	0.119%	**0.341%**	0.274%	0.036%	**0.310%**
9	D. General Service Demand										
10	1. GSD - Transmission	15.9									
11	2. GSD - Primary	311.1									
12	3. GSD - Sec Del/Prim Mtr	4.4									
13	4. GSD - Secondary	1,779.1									
14	5. SS-1 Transmission *	0.9									
15	6. SS-1 Trans Del/Prim Mtr *	0.3									
16	7. SS-1 - Primary *	6.0									
17	Total	2,117.7	27.431%	1,571.6	32.561%	20.574%	8.140%	**28.714%**	25.321%	2.505%	**27.826%**
18	E. Curtailable Service										
19	1. CS - Primary	7.6									
20	2. CS - Secondary	-									
21	3. SS-3 - Primary *	-									
22	Total	7.6	0.098%	17.6	0.365%	0.074%	0.091%	**0.165%**	0.091%	0.028%	**0.119%**
23	F. Interruptible Service										
24	1. IS - Transmission	53.5									
25	2. IS - Trans Del/Prim Mtr	43.5									
26	3. IS - Primary	144.2									
27	4. IS - Prim Del/Tran Mtr	-									
28	5. IS - Prim Del/Sec Mtr	-									
29	6. IS - Secondary	54.8									
30	7. IS - Sec Del/Prim Mtr	0.7									
31	8. SS-2 - Transmission *	0.7									
32	9. SS-2 - Trans Del/Prim Mtr	9.0									
33	10. SS-2 - Primary *	3.0									
34	Total	309.4	4.008%	279.0	5.780%	3.006%	1.445%	**4.451%**	3.699%	0.445%	**4.144%**
35	G. Lighting Service	4.1	0.053%	42.0	0.870%	0.040%	0.218%	**0.257%**	0.049%	0.067%	**0.116%**
36	Total Retail	7,720	100.000%	4,826.7	100.000%	75.000%	25.000%	**100.000%**	92.308%	7.692%	**100.000%**

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Energy and Transmission Allocation Factors

Line	RATE CLASS	(1) MWH SALES AT SOURCE	(2) ENERGY ALLOCATOR	(3) AVG 12 CP MW AT SOURCE	(4) TRANSMISSION ALLOCATOR
1	A. Residential	23,185,315	**54.835%**	4,830	**62.562%**
2	B. General Service Non-Demand				
3	1. Transmission	2,557		1	
4	2. Primary	13,994		3	
5	3. Sec Del/Prim Mtr	26		-	
6	4. Secondary	2,145,789		425	
7	Total	2,162,365	**5.114%**	429	**5.551%**
8	C. GS-2 100% LF	200,768	**0.475%**	23	**0.297%**
9	D. General Service Demand				
10	1. GSD - Transmission	103,062		16	
11	2. GSD - Primary	2,021,870		311	
12	3. GSD - Sec Del/Prim Mtr	28,497		4	
13	4. GSD - Secondary	11,563,955		1,779	
14	5. SS-1 Transmission *	6,061		1	
15	6. SS-1 Trans Del/Prim Mtr *	2,060		0	
16	7. SS-1 - Primary *	41,460		6	
17	Total	13,766,966	**32.560%**	2,118	**27.431%**
18	E. Curtailable Service				
19	1. CS - Primary	71,654		8	
20	2. CS - Secondary	-		-	
21	3. SS-3 - Primary *	82,114		-	
22	Total	153,767	**0.364%**	8	**0.098%**
23	F. Interruptible Service				
24	1. IS - Transmission	426,938		54	
25	2. IS - Trans Del/Prim Mtr	347,337		44	
26	3. IS - Primary	1,151,105		144	
27	4. IS - Prim Del/Tran Mtr	289		-	
28	5. IS - Prim Del/Sec Mtr	-		-	
29	6. IS - Secondary	436,880		55	
30	7. IS - Sec Del/Prim Mtr	5,499		1	
31	8. SS-2 - Transmission *	4,105		1	
32	9. SS-2 - Trans Del/Prim Mtr	54,487		9	
33	10. SS-2 - Primary *	17,705		3	
34	Total	2,444,345	**5.781%**	309	**4.008%**
35	G. Lighting Service	368,308	**0.871%**	4	**0.053%**
36	Total Retail	42,281,833	**100.000%**	7,720	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Primary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION PRIMARY ALLOCATOR
1	A. Residential	21,592,344	0.370	6,661.8	0.9312940	7,153.3	67.882%
2	B. General Service Non-Demand						
3	1. Transmission		0.451	-	0.9836607	-	
4	2. Primary	13,625	0.451	3.4	0.9736607	3.5	
5	3. Sec Del/Prim Mtr	24	0.451	-	0.9312940	-	
6	4. Secondary	1,998,360	0.451	505.8	0.9312940	543.1	
7	Total	2,012,009		509.2		547	5.187%
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	0.217%
9	D. General Service Demand						
10	1. GSD - Transmission		0.626	-	0.9836607	-	
11	2. GSD - Primary	1,968,616	0.626	359.0	0.9736607	368.7	
12	3. GSD - Sec Del/Prim Mtr	27,747	0.626	5.1	0.9736607	5.2	
13	4. GSD - Secondary	10,769,441	0.626	1,963.9	0.9312940	2,108.8	
14	5. SS-1 Transmission *		0.324	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.324	-	0.9736607	-	
16	7. SS-1 - Primary *	40,368	0.324	14.2	0.9736607	14.6	
17	Total	12,806,172		2,342.2		2,497	23.698%
18	E. Curtailable Service						
19	1. CS - Primary	69,766	0.334	23.8	0.9736607	24.4	
20	2. CS - Secondary	-	0.334	-	0.9312940	-	
21	3. SS-3 - Primary *	79,951	0.380	24.0	0.9736607	24.6	
22	Total	149,717		47.8		49	0.465%
23	F. Interruptible Service						
24	1. IS - Transmission		0.707	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.707	-	0.9736607	-	
26	3. IS - Primary	1,120,786	0.707	181.0	0.9736607	185.9	
27	4. IS - Prim Del/Tran Mtr	284	0.707	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr	-	0.707	-	0.9836607	-	
29	6. IS - Secondary	406,864	0.707	65.7	0.9312940	70.5	
30	7. IS - Sec Del/Prim Mtr	5,354	0.707	0.9	0.9736607	0.9	
31	8. SS-2 - Transmission *		0.272	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.272	-	0.9736607	-	
33	10. SS-2 - Primary *	17,239	0.272	7.2	0.9736607	7.4	
34	Total	1,550,526		254.8		265	2.512%
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	0.039%
36	Total Retail	38,640,743		9,840.9		10,538	100.000%

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Secondary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION SECONDARY ALLOCATOR
1	A. Residential	21,592,344	0.168	14,671.9	0.9312940	15,754.3	78.375%
2	B. General Service Non-Demand						
3	1. Transmission		0.177	-	0.9836607	-	
4	2. Primary		0.177	-	0.9736607	-	
5	3. Sec Del/Prim Mtr		0.177	-	0.9312940	-	
6	4. Secondary	1,998,360	0.177	1,288.8	0.9312940	1,383.9	
7	Total	1,998,360		1,288.8		1,383.9	6.885%
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	0.114%
9	D. General Service Demand						
10	1. GSD - Transmission		0.470	-	0.9836607	-	
11	2. GSD - Primary		0.470	-	0.9736607	-	
12	3. GSD - Sec Del/Prim Mtr	27,747	0.470	6.7	0.9736607	6.9	
13	4. GSD - Secondary	10,769,441	0.470	2,615.7	0.9312940	2,808.7	
14	5. SS-1 Transmission *		0.186	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.186	-	0.9736607	-	
16	7. SS-1 - Primary *		0.186	-	0.9736607	-	
17	Total	10,797,188		2,622.4		2,815.6	14.007%
18	E. Curtailable Service						
19	1. CS - Primary		0.320	-	0.9736607	-	
20	2. CS - Secondary	-	0.320	-	0.9312940	-	
21	3. SS-3 - Primary *		0.380	-	0.9736607	-	
22	Total	-		-		-	0.000%
23	F. Interruptible Service						
24	1. IS - Transmission		0.420	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.420	-	0.9736607	-	
26	3. IS - Primary		0.420	-	0.9736607	-	
27	4. IS - Prim Del/Tran Mtr		0.420	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr		0.420	-	0.9836607	-	
29	6. IS - Secondary	406,864	0.420	110.6	0.9312940	118.8	
30	7. IS - Sec Del/Prim Mtr	5,354	0.420	1.5	0.9736607	1.5	
31	8. SS-2 - Transmission *		0.213	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.213	-	0.9736607	-	
33	10. SS-2 - Primary *		0.213	-	0.9736607	-	
34	Total	412,217		112.1		120.3	0.598%
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	0.020%
36	Total Retail	35,330,085		18,720.3		20,101.1	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution MDS, Services, Billing and Customer Accounting Expense Allocation Factors

Line	RATE CLASS	(1) AVG NO. CUST. DISTRIBUTION PRIM & SECOND	(2) DISTRIBUTION PRIMARY MDS ALLOCATOR	(3) AVG NO. CUST. DISTRIBUTION SECONDARY	(4) DISTRIBUTION SERVICES ALLOCATOR	(5) AVG MONTHLY NO. LINES OF BILLING	(6) BILLING ALLOCATOR	(7) AVG MONTHLY NO. BILLED ACCOUNTS	(8) CUSTOMER ACCTG. EXP. ALLOCATOR
1	Residential Service	1,708,383	86.52%	1,708,383	89.43%	1,708,294	88.83%	1,708,294	88.83%
2	General Service Non-Demand	136,608	6.92%	136,571	7.15%	136,299	7.09%	136,299	7.09%
3	GS - 100% L.F.	15,214	0.77%	15,214	0.80%	15,214	0.79%	15,214	0.79%
4	General Service Demand (GSD & SS-1)	49,191	2.49%	48,877	2.56%	49,025	2.55%	49,025	2.55%
5	Curtailable General Service (CS & SS-3)	4	0.00%	-	0.00%	4	0.00%	4	0.00%
6	Interruptible General Service (IS & SS-2)	163	0.01%	79	0.00%	174	0.01%	174	0.01%
7	Lighting Service	64,960	3.29%	1,094	0.06%	14,045	0.73%	14,045	0.73%
8	TOTAL RETAIL	**1,974,524**	**100.00%**	**1,910,219**	**100.00%**	**1,923,055**	**100.00%**	**1,923,055**	**100.00%**

52

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Olivier

Line	**Specific Assignment of Wholesale Billing Costs**		**(1)** **Annual $**
1			
2	Wholesale billing costs for power and transmission sales:		
3			
4	Payroll Dollars		242,546
5			
6	Payroll loading	23.42%	56,804
7			
8	Payroll Tax	7.65%	18,555
9			
10			
11	Total		317,905
12			
13			
14	Total Billing Costs		13,274,948
15			
16			
17	Customer Billing Allocator Assignment		
18	Retail		97.605%
19	Wholesale		2.395%
20			
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line	**Specific Assignment of Wholesale Billing Costs**		**(1)** **Annual $**
1			
2	Wholesale billing costs for power and transmission sales:		
3			
4	Payroll Dollars		242,546
5			
6	Payroll loading	23.42%	56,804
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10			
11	Total		317,905
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13			
14	Total Billing Costs		13,274,948
15			
16			
17	Customer Billing Allocator Assignment		
18	Retail		97.605%
19	Wholesale		2.395%
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Olivier

Development of Meter Plant Investment Allocators

Line	RATE GROUP / METER TYPE	(1) Number of Metered Points	(2) Installed Meter Cost $/meter	(3) Total Meter Invest. (1) x (2)	(4) Percent System	(5) Percent Retail
1	RETAIL:					
2	Residential					
3	Secondary	1,735,280	$171.89	$298,276,842		
4	Full CIAC or Unmetered	6	$0.00	$0		
5	Total	1,735,286		$298,276,842		**86.353%**
6	General Service Non-Demand					
7	Secondary	137,646	$207.46	$28,556,501		
8	Primary	40	$6,420.72	$254,427		
9	Transmission	1	$40,689.88	$42,431		
10	Full CIAC or Unmetered	430	$0.00			
11	Total	138,116		$28,853,358		**8.353%**
12	General Service 100% Load Factor Usage					
13	Secondary	14,457	$181.72	$2,627,140		
14	Primary	-	$0.00	$0		
15	Transmission	-	$0.00	$0		
16	Full CIAC or Unmetered	919	$0.00	$0		
17	Total	15,377		$2,627,140		**0.761%**
18	General Service Demand/SS-1					
19	Secondary	49,393	$251.82	$12,438,126		
20	Primary	321	$6,411.56	$2,057,672		
21	Transmission	1	$40,689.88	$43,118		
22	Full CIAC or Unmetered	16	$0.00	$0		
23	Total	49,731		$14,538,917		**4.209%**
24	Curtailable/SS-3					
25	Secondary	-	$296.83	$0		
26	Primary	3	$6,461.65	$19,548		
27	Transmission	-	$40,754.18	$0		
28	Full CIAC or Unmetered	1	$0.00	$0		
29	Total	4		19,548		**0.006%**
30	Interruptible General Service/SS-2					
31	Secondary	77	$296.83	$22,941		
32	Primary	89	$6,461.65	$576,551		
33	Transmission	7	$40,754.18	$284,227		
34	Full CIAC or Unmetered	-	$0.00	$0		
35	Total	173		883,718		**0.256%**
36	Lighting Service					
37	Secondary	1,114	$192.38	$214,350		
38	Full CIAC or Unmetered	64,421	$0.00	$0		
39	Total	65,535		$214,350		**0.062%**
40	RETAIL Total	2,004,223		$345,413,873	**98.770%**	**100.000%**
41	WHOLESALE:					
42	SECI - Primary	152	$12,012.00	$1,825,824		
43	SECI - Transmission	36	$42,090.00	$1,515,240		
44	Bartow - Primary	4	$12,012.00	$48,048		
45	Bartow - Transmission	1	$42,090.00	$42,090		
46	Mount Dora - Primary	3	$12,012.00	$36,036		
47	Winter Park - Primary	5	$12,012.00	$60,060		
48	Reedy Creek - Primary	1	$12,012.00	$12,012		
49	Reedy Creek - Transmission	5	$42,090.00	$210,450		
50	FMPA - Primary	18	$12,012.00	$216,216		
51	FMPA - Transmission	8	$42,090.00	$336,720		
52	Total Wholesale	233		$4,302,696	**1.230%**	
53	TOTAL RETAIL AND WHOLESALE	2,004,456		$349,716,569	**100.000%**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
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__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Development of Meter Plant Investment Allocators

Line	RATE GROUP / METER TYPE	(1) Number of Metered Points	(2) Installed Meter Cost $/meter	(3) Total Meter Invest. (1) x (2)	(4) Percent System	(5) Percent Retail
1	RETAIL:					
2	Residential					
3	Secondary	1,708,377	$171.89	$293,652,510		
4	Full CIAC or Unmetered	6	$0.00	$0		
5	Total	1,708,383		$293,652,510		**86.298%**
6	General Service Non-Demand					
7	Secondary	136,144	$207.46	$28,244,946		
8	Primary	39	$6,420.72	$251,651		
9	Transmission	1	$40,689.88	$41,968		
10	Full CIAC or Unmetered	425	$0.00			
11	Total	136,609		$28,538,565		**8.387%**
12	General Service 100% Load Factor Usage					
13	Secondary	14,304	$181.72	$2,599,364		
14	Primary	-	$0.00	$0		
15	Transmission	-	$0.00	$0		
16	Full CIAC or Unmetered	910	$0.00	$0		
17	Total	15,214		$2,599,364		**0.764%**
18	General Service Demand/SS-1					
19	Secondary	48,866	$251.82	$12,305,378		
20	Primary	315	$6,411.56	$2,022,460		
21	Transmission	1	$40,689.88	$42,913		
22	Full CIAC or Unmetered	16	$0.00	$0		
23	Total	49,198		$14,370,750		**4.223%**
24	Curtailable/SS-3					
25	Secondary	-	$296.83	$0		
26	Primary	3	$6,461.65	$19,496		
27	Transmission	-	$40,754.18	$0		
28	Full CIAC or Unmetered	1	$0.00	$0		
29	Total	4		19,496		**0.006%**
30	Interruptible General Service/SS-2					
31	Secondary	77	$296.83	$22,900		
32	Primary	89	$6,461.65	$575,846		
33	Transmission	7	$40,754.18	$284,765		
34	Full CIAC or Unmetered	-	$0.00	$0		
35	Total	173		883,511		**0.260%**
36	Lighting Service					
37	Secondary	1,104	$192.38	$212,469		
38	Full CIAC or Unmetered	63,855	$0.00	$0		
39	Total	64,960		$212,469		**0.062%**
40	RETAIL Total	1,974,542		$340,276,665	**98.751%**	**100.000%**
41	WHOLESALE:					
42	SECI - Primary	152	$12,012.00	$1,825,824		
43	SECI - Transmission	36	$42,090.00	$1,515,240		
44	Bartow - Primary	4	$12,012.00	$48,048		
45	Bartow - Transmission	1	$42,090.00	$42,090		
46	Mount Dora - Primary	3	$12,012.00	$36,036		
47	Winter Park - Primary	5	$12,012.00	$60,060		
48	Reedy Creek - Primary	1	$12,012.00	$12,012		
49	Reedy Creek - Transmission	5	$42,090.00	$210,450		
50	FMPA - Primary	18	$12,012.00	$216,216		
51	FMPA - Transmission	8	$42,090.00	$336,720		
52	Total Wholesale	233		$4,302,696	**1.249%**	
53	TOTAL RETAIL AND WHOLESALE	1,974,775		$344,579,361	**100.000%**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Production Demand Jursdictional Allocation Factors

LINE			(1) AVG. 12 CP KW @ SOURCE TOTAL	(2) AVG. 12 CP KW @ SOURCE BASE	(3) AVG. 12 CP KW @ SOURCE INTERMEDIATE	(4) AVG. 12 CP KW @ SOURCE PEAKING	(5) AVG. 12 CP KW @ SOURCE SOLAR
1	Total Resources KW		12,022,750	7,398,500	1,226,250	3,398,000	241,324
2	Less Reserves at	20.0%	(2,003,792)	(1,233,083)	(204,375)	(566,333)	(40,221)
3	Net Resource Capability KW		10,018,958	6,165,417	1,021,875	2,831,667	201,104
4							
5	Stratified Wholesale Sales KW		116,667	0	50,000	66,667	0
6							
7	Stratified Wholesale Sales % of Total Resources		1.164%	0.000%	4.893%	2.354%	0.000%
8							
9	Total Responsibility			100.000%	100.000%	100.000%	100.000%
10	Less Assignment to Wholesale Stratified Customers			0.000%	-4.893%	-2.354%	0.000%
11	Responsibility of Average Rate Customers			100.000%	95.107%	97.646%	100.000%
12							
13	Average Rate Wholesale KW		200,014				
14	Average Rate Retail KW		7,502,114				
15	Average Rate Total KW		7,702,128				
16							
17	Average Rate Wholesale %		2.597%	2.597%	2.470%	2.536%	2.597%
18	Average Rate Retail %		97.403%	97.403%	92.637%	95.110%	97.403%
19	Average Rate Total %		100.000%	100.000%	95.107%	97.646%	100.000%
20							
21	Total Wholesale Stratified %			0.000%	4.893%	2.354%	0.000%
22	Total Wholesale Average %			2.597%	2.470%	2.536%	2.597%
23	Total Wholesale %			2.597%	7.363%	4.890%	2.597%
24	Total Retail %			97.403%	92.637%	95.110%	97.403%
25	Total %			100.000%	100.000%	100.000%	100.000%
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Production Demand Jursdictional Allocation Factor

LINE			(1) AVG. 12 CP KW @ SOURCE TOTAL	(2) AVG. 12 CP KW @ SOURCE BASE	(3) AVG. 12 CP KW @ SOURCE INTERMEDIATE	(4) AVG. 12 CP KW @ SOURCE PEAKING	(5) AVG. 12 CP KW @ SOURCE SOLAR
1	Total Resources KW		12,022,750	7,398,500	1,226,250	3,398,000	179,435
2	Less Reserves at	20.0%	(2,003,792)	(1,233,083)	(204,375)	(566,333)	(29,906)
3	Net Resource Capability KW		10,018,958	6,165,417	1,021,875	2,831,667	149,529
4							
5	Stratified Wholesale Sales KW		116,667	0	50,000	66,667	0
6							
7	Stratified Wholesale Sales % of Total Resources		1.164%	0.000%	4.893%	2.354%	0.000%
8							
9	Total Responsibility			100.000%	100.000%	100.000%	100.000%
10	Less Assignment to Wholesale Stratified Customers			0.000%	-4.893%	-2.354%	0.000%
11	Responsibility of Average Rate Customers			100.000%	95.107%	97.646%	100.000%
12							
13	Average Rate Wholesale KW		570,264				
14	Average Rate Retail KW		7,421,859				
15	Average Rate Total KW		7,992,123				
16							
17	Average Rate Wholesale %		7.135%	7.135%	6.786%	6.967%	7.135%
18	Average Rate Retail %		92.865%	92.865%	88.321%	90.678%	92.865%
19	Average Rate Total %		100.000%	100.000%	95.107%	97.646%	100.000%
20							
21	Total Wholesale Stratified %			0.000%	4.893%	2.354%	0.000%
22	Total Wholesale Average %			7.135%	6.786%	6.967%	7.135%
23	Total Wholesale %			7.135%	11.679%	9.322%	7.135%
24	Total Retail %			92.865%	88.321%	90.678%	92.865%
25	Total %			100.000%	100.000%	100.000%	100.000%
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Supporting Schedules:

Recap Schedules:

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Transmission & Distribution Demand Jurisdictional Allocation Factors

LINE	FUNCTION	(1) AVG. 12CP @ SOURCE KW	(2) % OF TOTAL
1	**TRANSMISSION SERVICE:**		
2			
3	Total Wholesale Responsibility	3,044,188	27.958%
4			
5	Total Retail Responsibility	7,844,154	72.042%
6			
7	**TOTAL TRANSMISSION RESPONSIBILITY**	10,888,342	100.000%
8			
9			
10			
11	**DISTRIBUTION PRIMARY SERVICE:**		
12			
13	Total Wholesale Responsibility	0	0.000%
14			
15	Total Retail Responsibility	7,743,154	100.000%
16			
17	**TOTAL DISTRIBUTION PRIMARY RESPONSIBILITY**	7,743,154	100.000%
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Transmission & Distribution Demand Jurisdictional Allocation Factors

LINE	FUNCTION	(1) AVG. 12CP @ SOURCE KW	(2) % OF TOTAL
1	**TRANSMISSION SERVICE:**		
2			
3	Total Wholesale Responsibility	3,018,835	28.006%
4			
5	Total Retail Responsibility	7,760,541	71.994%
6			
7	**TOTAL TRANSMISSION RESPONSIBILITY**	10,779,376	100.000%
8			
9			
10			
11	**DISTRIBUTION PRIMARY SERVICE:**		
12			
13	Total Wholesale Responsibility	0	0.000%
14			
15	Total Retail Responsibility	7,660,791	100.000%
16			
17	**TOTAL DISTRIBUTION PRIMARY RESPONSIBILITY**	7,660,791	100.000%
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peaks

Line	GROUP		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE - PRODUCTION SERVICE**															
2																
3	**Full Requirements Avg Rate - Production Delivery**															
4	Seminole - Talquin/Tricounty		14	14	14	14	14	14	14	14	14	14	14	14	168	14
5	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Subtotal		14	14	14	14	14	14	14	14	14	14	14	14	168	14
7																
8	**Full Requirements Avg Rate - Distribution Delivery**															
9	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	**Full Requirements Avg Rate - Total**		14	14	14	14	14	14	14	14	14	14	14	14	168	14
13																
14	**Partial Requirements Avg Rate - Production Delivery**															
15	Reedy Creek		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Seminole Electric		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
17	Subtotal		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
18																
19	**Partial Requirements Avg Rate - Total**		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
20																
21	**Full & Partial Requirements Avg Rate - Total**		200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	2,400,168	200,014
22																
23	**Stratified - Production Delivery**															
24	Seminole Electric	Intermediate	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
25	Seminole Electric	Peaking	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
26	Seminole Electric	Peaking	50,000	50,000	50,000	0	0	0	0	0	0	0	0	50,000	200,000	16,667
27	Reedy Creek	Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Subtotal		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
29																
30	**Stratified - Summary**															
31	Base		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Intermediate		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
33	Peaking		100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000	800,000	66,667
34	Solar		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
36																
37	**Total Wholesale Sales of Electricity**		350,014	350,014	350,014	300,014	300,014	300,014	300,014	300,014	300,014	300,014	300,014	350,014	3,800,168	316,681
38																
39																
40																
41																
42																
43																

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peak

Line	GROUP	(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE TRANSMISSION SERVICE**														
2															
3	**Network Load from Customers' Resources**														
4	Reedy Creek	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	2,262,000	188,500
5	Seminole	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	27,551,207	2,295,934
6	FMPA	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	4,569,887	380,824
7	Bartow	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	580,000	48,333
8	Talquin/Tri-County (SECI) (non-OATT)	14	14	14	14	14	14	14	14	14	14	14	14	168	14
9	Mount Dora	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	210,000	17,500
10	Williston	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	6,000
11	Winter Park	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	730,000	60,833
12	Fort Meade	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Wauchula	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	133,000	11,083
14	Quincy	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	290,000	24,167
15	Subtotal	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	36,398,262	3,033,188
16															
17	**Firm Point-to-Point Reserved Capacity**														
18	Transaction greater than or equal to 1 calendar month														
19	Tallahassee - Jackson Bluff Hydro	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
20	Gainesville	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SEC NCD for SSO Losses (SECI-Hardee Vandolah)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other													0	0
23	Subtotal	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
24															
25	**Total Wholesale Transmission Service**	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	36,530,262	3,044,188
26															
27	**WHOLESALE DISTRIBUTION SERVICE**														
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	**Total Wholesale Distribution Service**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**RETAIL SERVICE**														
33															
34	**On Production System**														
35	Total Retail Load at Generator	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
36	Less Residential Load Management	(871,052)	(744,474)	(592,441)	0	0	0	0	0	0	0	0	(538,650)	(2,746,617)	(228,885)
37	Less Interruptible/Curtailable	(321,620)	(357,666)	(352,554)	0	0	0	0	0	0	0	0	(326,013)	(1,357,853)	(113,154)
38	Adjusted Retail Load	7,811,425	6,940,039	5,701,756	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	6,205,753	90,025,373	7,502,114
39															
40	**On Transmission System**														
41	Total Retail Load	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
42															
43	**On Distribution System**														
44	Retail Load on Transmission System	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
45	Less Retail Transmission Load Served	(116,000)	(104,000)	(86,000)	(90,000)	(104,000)	(111,000)	(109,000)	(115,000)	(108,000)	(100,000)	(78,000)	(91,000)	(1,212,000)	(101,000)
46	Retail Load on Distribution System	8,888,096	7,938,178	6,560,751	6,890,991	7,981,443	8,523,826	8,384,760	8,803,936	8,308,585	7,677,515	5,980,345	6,979,417	92,917,843	7,743,154

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peaks

Line	GROUP		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE - PRODUCTION SERVICE**															
2																
3	**Full Requirements Avg Rate - Production Delivery**															
4	Seminole - Talquin/Tricounty		14	14	14	14	14	14	14	14	14	14	14	14	168	14
5	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Subtotal		14	14	14	14	14	14	14	14	14	14	14	14	168	14
7																
8	**Full Requirements Avg Rate - Distribution Delivery**															
9	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	**Full Requirements Avg Rate - Total**		14	14	14	14	14	14	14	14	14	14	14	14	168	14
13																
14	**Partial Requirements Avg Rate - Production Delivery**															
15	Reedy Creek		56,000	47,000	50,000	59,000	58,000	86,000	94,000	87,000	87,000	81,000	70,000	68,000	843,000	70,250
16	Seminole Electric		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000	500,000
17	Subtotal		556,000	547,000	550,000	559,000	558,000	586,000	594,000	587,000	587,000	581,000	570,000	568,000	6,843,000	570,250
18																
19	**Partial Requirements Avg Rate - Total**		556,000	547,000	550,000	559,000	558,000	586,000	594,000	587,000	587,000	581,000	570,000	568,000	6,843,000	570,250
20																
21	**Full & Partial Requirements Avg Rate - Total**		556,014	547,014	550,014	559,014	558,014	586,014	594,014	587,014	587,014	581,014	570,014	568,014	6,843,168	570,264
22																
23	**Stratified - Production Delivery**															
24	Seminole Electric	Intermediate	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
25	Seminole Electric	Peaking	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
26	Seminole Electric	Peaking	50,000	50,000	50,000	0	0	0	0	0	0	0	0	50,000	200,000	16,667
27	Reedy Creek	Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Subtotal		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
29																
30	**Stratified - Summary**															
31	Base		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Intermediate		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
33	Peaking		100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000	800,000	66,667
34	Solar		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
36																
37	**Total Wholesale Sales of Electricity**		706,014	697,014	700,014	659,014	658,014	686,014	694,014	687,014	687,014	681,014	670,014	718,014	8,243,168	686,931
38																
39																
40																
41																
42																
43																

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peak

Line	GROUP	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE TRANSMISSION SERVICE**														
2															
3	**Network Load from Customers' Resources**														
4	Reedy Creek	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	2,219,000	184,917
5	Seminole	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	27,327,678	2,277,306
6	FMPA	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	4,532,180	377,682
7	Bartow	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	580,000	48,333
8	Talquin/Tri-County (SECI) (non-OATT)	14	14	14	14	14	14	14	14	14	14	14	14	168	14
9	Mount Dora	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	210,000	17,500
10	Williston	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	6,000
11	Winter Park	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	730,000	60,833
12	Fort Meade	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Wauchula	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	133,000	11,083
14	Quincy	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	290,000	24,167
15	Subtotal	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	36,094,026	3,007,835
16															
17	**Firm Point-to-Point Reserved Capacity**														
18	Transaction greater than or equal to 1 calendar month														
19	Tallahassee - Jackson Bluff Hydro	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
20	Gainesville	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SEC NCD for SSO Losses (SECI-Hardee Vandolah)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other													0	0
23	Subtotal	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
24															
25	**Total Wholesale Transmission Service**	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	36,226,026	3,018,835
26															
27	**WHOLESALE DISTRIBUTION SERVICE**														
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	**Total Wholesale Distribution Service**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**RETAIL SERVICE**														
33															
34	**On Production System**														
35	Total Retail Load at Generator	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
36	Less Residential Load Management	(865,286)	(739,076)	(587,939)	0	0	0	0	0	0	0	0	(533,748)	(2,726,049)	(227,171)
37	Less Interruptible/Curtailable	(316,950)	(352,469)	(347,444)	0	0	0	0	0	0	0	0	(321,276)	(1,338,138)	(111,512)
38	Adjusted Retail Load	7,696,071	6,840,611	5,656,869	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,121,592	89,062,304	7,421,859
39															
40	**On Transmission System**														
41	Total Retail Load	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
42															
43	**On Distribution System**														
44	Retail Load on Transmission System	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
45	Less Retail Transmission Load Served	(114,000)	(102,000)	(85,000)	(89,000)	(103,000)	(110,000)	(108,000)	(113,000)	(107,000)	(99,000)	(77,000)	(90,000)	(1,197,000)	(99,750)
46	Retail Load on Distribution System	8,764,307	7,830,156	6,507,252	6,841,956	7,911,971	8,440,000	8,327,265	8,716,302	8,221,971	7,594,740	5,886,955	6,886,616	91,929,491	7,660,791

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	**Purchase Capacity**														
2															
3	Base Capacity Purch.														
4	As Avail Renewable	30	30	30	30	30	30	30	30	30	30	30	30	360	30
5	Mulberry Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
6	Orange Cogen	104	104	104	104	104	104	104	104	104	104	104	104	1,248	104
7	Orlando Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
8	Pasco County Renewable	23	23	23	23	23	23	23	23	23	23	23	23	276	23
9	Pinellas County Renewable	55	55	55	55	55	55	55	55	55	55	55	55	660	55
10	Other	-	-	-	-	-	-	-	-	-	-	-	-		
11	Total	442	442	442	442	442	442	442	442	442	442	442	442	5,304	442
12															
13	Intermediate Capacity Purch.														
14	Southern Co - Franklin	-	-	-	-	-	-	-	-	-	-	-	-		
15	Total														
16															
17	Peaking Capacity Purch.														
18	Shady Hills 1	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
19	Shady Hills 2	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
20	Shady Hills 3	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
21	Vandolah 1	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
22	Vandolah 2	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
23	Vandolah 3	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
24	Vandolah 4	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
25	Other	-	-	-	-	-	-	-	-	-	-	-	-		
26	Total	1,209	1,209	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,209	13,743	1,145
27															
28	Solar Capacity Purch.														
29	Third Party Solar	375	375	375	375	375	375	375	375	375	375	375	525	4,650	388
30	Total	375	375	375	375	375	375	375	375	375	375	375	525	4,650	388
31															
32															
33															
34	Total Purchased Capacity	2,026	2,026	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	2,176	23,697	1,975
35															
36															
37															
38															
39															

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	**Generating Capacity**														
2	Base Capacity Gen.														
3	Bartow CC	1,308	1,308	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,308	14,445	1,204
4	Citrus CC 1	941	941	807	807	807	807	807	807	807	807	807	941	10,086	841
5	Citrus CC 2	943	943	803	803	803	803	803	803	803	803	803	943	10,056	838
6	Crystal River Coal Unit 4	721	721	712	712	712	712	712	712	712	712	712	721	8,571	714
7	Crystal River Coal Unit 5	721	721	710	710	710	710	710	710	710	710	710	721	8,553	713
8	Osprey CC 1	600	600	583	583	583	583	583	583	583	583	583	600	7,047	587
9	Hines CC 1	528	528	445	490	490	490	490	490	490	490	445	528	5,904	492
10	Hines CC 2	557	557	479	524	524	524	524	524	524	524	479	557	6,297	525
11	Hines CC 3	553	553	476	521	521	521	521	521	521	521	476	553	6,258	522
12	Hines CC 4	544	544	474	519	519	519	519	519	519	519	474	544	6,213	518
14	University of Florida CT 1	43	43	43	43	43	43	43	43	43	43	43	43	48	48
15	Total Base	7,459	7,459	6,701	6,881	6,881	6,881	6,881	6,881	6,881	6,881	6,701	7,459	83,478	7,001
16															
17	Intermediate Capacity Gen.														
18	Anclote 1	521	521	508	508	508	508	508	508	508	508	508	521	6,135	511
19	Anclote 2	514	514	505	505	505	505	505	505	505	505	505	514	6,087	507
13	Tiger Bay CC 1	231	231	200	200	200	200	200	200	200	200	200	231	2,493	208
20	Total Intermediate	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
21															
22	Peaking Capacity Gen.														
23	Avon Park CT 1	25	25	25	25	25	25	25	25	25	25	25	25	300	25
24	Avon Park CT 2	25	25	25	25	25	25	25	25	25	25	25	25	300	25
25	Bartow CT 1	52	52	41	41	41	41	41	41	41	41	41	52	525	44
26	Bartow CT 2	57	57	41	41	41	41	41	41	41	41	41	57	540	45
27	Bartow CT 3	53	53	41	41	41	41	41	41	41	41	41	53	528	44
28	Bartow CT 4	61	61	45	45	45	45	45	45	45	45	45	61	588	49
29	Bayboro CT 1	61	61	44	44	44	44	44	44	44	44	44	61	579	48
30	Bayboro CT 2	58	58	41	41	41	41	41	41	41	41	41	58	543	45
31	Bayboro CT 3	60	60	43	43	43	43	43	43	43	43	43	60	567	47
32	Bayboro CT 4	59	59	43	43	43	43	43	43	43	43	43	59	564	47
33	Debary CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
34	Debary CT 2	64	64	48	48	48	48	48	48	48	48	48	64	624	52
35	Debary CT 3	65	65	50	50	50	50	50	50	50	50	50	65	645	54
36	Debary CT 4	65	65	50	50	50	50	50	50	50	50	50	65	645	54
37	Debary CT 5	65	65	49	49	49	49	49	49	49	49	49	65	636	53
38	Debary CT 6	65	65	50	50	50	50	50	50	50	50	50	65	645	54
39	Debary CT 7	96	96	79	79	79	79	79	79	79	79	79	96	999	83

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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	Debary CT 8	96	96	78	78	78	78	78	78	78	78	78	96	990	83
2	Debary CT 9	96	96	80	80	80	80	80	80	80	80	80	96	1,008	84
3	Debary CT 10	95	95	75	75	75	75	75	75	75	75	75	95	960	80
4	Higgins CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
5	Higgins CT 2	-	-	-	-	-	-	-	-	-	-	-	-		
6	Higgins CT 3	31	31	31	31	31	31	31	31	31	31	31	31	372	31
7	Higgins CT 4	31	31	31	31	31	31	31	31	31	31	31	31	372	31
8	Intercession City CT 1	64	64	47	47	47	47	47	47	47	47	47	64	615	51
9	Intercession City CT 2	63	63	46	46	46	46	46	46	46	46	46	63	603	50
10	Intercession City CT 3	63	63	46	46	46	46	46	46	46	46	46	63	603	50
11	Intercession City CT 4	63	63	46	46	46	46	46	46	46	46	46	63	603	50
12	Intercession City CT 5	62	62	45	45	45	45	45	45	45	45	45	62	591	49
13	Intercession City CT 6	64	64	47	47	47	47	47	47	47	47	47	64	615	51
14	Intercession City CT 7	95	95	78	78	78	78	78	78	78	78	78	95	987	82
15	Intercession City CT 8	96	96	79	79	79	79	79	79	79	79	79	96	999	83
16	Intercession City CT 9	96	96	79	79	79	79	79	79	79	79	79	96	999	83
17	Intercession City CT 10	96	96	78	78	78	78	78	78	78	78	78	96	990	83
18	Intercession City CT 11	161	161	140	140	140	140	140	140	140	140	140	161	1,743	145
19	Intercession City CT 12	90	90	73	73	73	73	73	73	73	73	73	90	927	77
20	Intercession City CT 13	93	93	75	75	75	75	75	75	75	75	75	93	954	80
21	Intercession City CT 14	92	92	72	72	72	72	72	72	72	72	72	92	924	77
22	Suwannee River CT 1	68	68	49	49	49	49	49	49	49	49	49	68	645	54
23	Suwannee River CT 2	67	67	50	50	50	50	50	50	50	50	50	67	651	54
24	Suwannee River CT 3	68	68	50	50	50	50	50	50	50	50	50	68	654	55
25	Total Peaking	2,681	2,681	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,681	27,033	2,253
26															
27	Solar Capacity Gen.														
28	DEF Owned Solar	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
29	Other	-	-	-	-	-	-	-	-	-	-	-	-		
30	Other	-	-	-	-	-	-	-	-	-	-	-	-		
31	Total Solar	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
32															
33	Total Generating Capacity	11,591	11,599	10,295	10,494	10,518	10,482	10,478	10,466	10,444	10,432	10,218	11,570	128,122	10,721
34															
35	**Total Resources**														
36	Base Capacity	7,901	7,901	7,143	7,323	7,323	7,323	7,323	7,323	7,323	7,323	7,143	7,901	88,782	7,399
37	Intermediate Capacity	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
38	Peaking Capacity	3,890	3,890	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,890	40,776	3,398
39	Solar Capacity	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
40	Total Capacity	13,242	13,250	11,861	12,060	12,084	12,048	12,044	12,032	12,010	11,998	11,784	13,221	147,169	12,264

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	**Purchase Capacity**														
2															
3	Base Capacity Purch.														
4	As Avail Renewable	30	30	30	30	30	30	30	30	30	30	30	30	360	30
5	Mulberry Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
6	Orange Cogen	104	104	104	104	104	104	104	104	104	104	104	104	1,248	104
7	Orlando Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
8	Pasco County Renewable	23	23	23	23	23	23	23	23	23	23	23	23	276	23
9	Pinellas County Renewable	55	55	55	55	55	55	55	55	55	55	55	55	660	55
10	Other	-	-	-	-	-	-	-	-	-	-	-	-		
11	Total	442	442	442	442	442	442	442	442	442	442	442	442	5,304	442
12															
13	Intermediate Capacity Purch.														
14	Southern Co - Franklin	-	-	-	-	-	-	-	-	-	-	-	-		
15	Total														
16															
17	Peaking Capacity Purch.														
18	Shady Hills 1	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
19	Shady Hills 2	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
20	Shady Hills 3	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
21	Vandolah 1	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
22	Vandolah 2	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
23	Vandolah 3	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
24	Vandolah 4	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
25	Other	-	-	-	-	-	-	-	-	-	-	-	-		
26	Total	1,209	1,209	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,209	13,743	1,145
27															
28	Solar Capacity Purch.														
29	Third Party Solar	225	225	225	225	225	225	225	225	225	225	225	375	2,850	238
30	Total	225	225	225	225	225	225	225	225	225	225	225	375	2,850	238
31															
32															
33															
34	Total Purchased Capacity	1,876	1,876	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	2,026	21,897	1,825
35															
36															
37															
38															
39															

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	**Generating Capacity**														
2	Base Capacity Gen.														
3	Bartow CC	1,308	1,308	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,308	14,445	1,204
4	Citrus CC 1	941	941	807	807	807	807	807	807	807	807	807	941	10,086	841
5	Citrus CC 2	943	943	803	803	803	803	803	803	803	803	803	943	10,056	838
6	Crystal River Coal Unit 4	721	721	712	712	712	712	712	712	712	712	712	721	8,571	714
7	Crystal River Coal Unit 5	721	721	710	710	710	710	710	710	710	710	710	721	8,553	713
8	Osprey CC 1	600	600	583	583	583	583	583	583	583	583	583	600	7,047	587
9	Hines CC 1	528	528	445	490	490	490	490	490	490	490	445	528	5,904	492
10	Hines CC 2	557	557	479	524	524	524	524	524	524	524	479	557	6,297	525
11	Hines CC 3	553	553	476	521	521	521	521	521	521	521	476	553	6,258	522
12	Hines CC 4	544	544	474	519	519	519	519	519	519	519	474	544	6,213	518
14	University of Florida CT 1	43	43	43	43	43	43	43	43	43	43	43	43	48	48
15	Total Base	7,459	7,459	6,701	6,881	6,881	6,881	6,881	6,881	6,881	6,881	6,701	7,459	83,478	7,001
16															
17	Intermediate Capacity Gen.														
18	Anclote 1	521	521	508	508	508	508	508	508	508	508	508	521	6,135	511
19	Anclote 2	514	514	505	505	505	505	505	505	505	505	505	514	6,087	507
13	Tiger Bay CC 1	231	231	200	200	200	200	200	200	200	200	200	231	2,493	208
20	Total Intermediate	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
21															
22	Peaking Capacity Gen.														
23	Avon Park CT 1	25	25	25	25	25	25	25	25	25	25	25	25	300	25
24	Avon Park CT 2	25	25	25	25	25	25	25	25	25	25	25	25	300	25
25	Bartow CT 1	52	52	41	41	41	41	41	41	41	41	41	52	525	44
26	Bartow CT 2	57	57	41	41	41	41	41	41	41	41	41	57	540	45
27	Bartow CT 3	53	53	41	41	41	41	41	41	41	41	41	53	528	44
28	Bartow CT 4	61	61	45	45	45	45	45	45	45	45	45	61	588	49
29	Bayboro CT 1	61	61	44	44	44	44	44	44	44	44	44	61	579	48
30	Bayboro CT 2	58	58	41	41	41	41	41	41	41	41	41	58	543	45
31	Bayboro CT 3	60	60	43	43	43	43	43	43	43	43	43	60	567	47
32	Bayboro CT 4	59	59	43	43	43	43	43	43	43	43	43	59	564	47
33	Debary CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
34	Debary CT 2	64	64	48	48	48	48	48	48	48	48	48	64	624	52
35	Debary CT 3	65	65	50	50	50	50	50	50	50	50	50	65	645	54
36	Debary CT 4	65	65	50	50	50	50	50	50	50	50	50	65	645	54
37	Debary CT 5	65	65	49	49	49	49	49	49	49	49	49	65	636	53
38	Debary CT 6	65	65	50	50	50	50	50	50	50	50	50	65	645	54
39	Debary CT 7	96	96	79	79	79	79	79	79	79	79	79	96	999	83

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	Debary CT 8	96	96	78	78	78	78	78	78	78	78	78	96	990	83
2	Debary CT 9	96	96	80	80	80	80	80	80	80	80	80	96	1,008	84
3	Debary CT 10	95	95	75	75	75	75	75	75	75	75	75	95	960	80
4	Higgins CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
5	Higgins CT 2	-	-	-	-	-	-	-	-	-	-	-	-		
6	Higgins CT 3	31	31	31	31	31	31	31	31	31	31	31	31	372	31
7	Higgins CT 4	31	31	31	31	31	31	31	31	31	31	31	31	372	31
8	Intercession City CT 1	64	64	47	47	47	47	47	47	47	47	47	64	615	51
9	Intercession City CT 2	63	63	46	46	46	46	46	46	46	46	46	63	603	50
10	Intercession City CT 3	63	63	46	46	46	46	46	46	46	46	46	63	603	50
11	Intercession City CT 4	63	63	46	46	46	46	46	46	46	46	46	63	603	50
12	Intercession City CT 5	62	62	45	45	45	45	45	45	45	45	45	62	591	49
13	Intercession City CT 6	64	64	47	47	47	47	47	47	47	47	47	64	615	51
14	Intercession City CT 7	95	95	78	78	78	78	78	78	78	78	78	95	987	82
15	Intercession City CT 8	96	96	79	79	79	79	79	79	79	79	79	96	999	83
16	Intercession City CT 9	96	96	79	79	79	79	79	79	79	79	79	96	999	83
17	Intercession City CT 10	96	96	78	78	78	78	78	78	78	78	78	96	990	83
18	Intercession City CT 11	161	161	140	140	140	140	140	140	140	140	140	161	1,743	145
19	Intercession City CT 12	90	90	73	73	73	73	73	73	73	73	73	90	927	77
20	Intercession City CT 13	93	93	75	75	75	75	75	75	75	75	75	93	954	80
21	Intercession City CT 14	92	92	72	72	72	72	72	72	72	72	72	92	924	77
22	Suwannee River CT 1	68	68	49	49	49	49	49	49	49	49	49	68	645	54
23	Suwannee River CT 2	67	67	50	50	50	50	50	50	50	50	50	67	651	54
24	Suwannee River CT 3	68	68	50	50	50	50	50	50	50	50	50	68	654	55
25	Total Peaking	2,681	2,681	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,681	27,033	2,253
26															
27	Solar Capacity Gen.														
28	DEF Owned Solar	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
29	Other	-	-	-	-	-	-	-	-	-	-	-	-		
30	Other	-	-	-	-	-	-	-	-	-	-	-	-		
31	Total Solar	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
32															
33	Total Generating Capacity	11,543	11,550	10,225	10,419	10,437	10,410	10,408	10,399	10,382	10,373	10,168	11,528	127,379	10,659
34															
35	**Total Resources**														
36	Base Capacity	7,901	7,901	7,143	7,323	7,323	7,323	7,323	7,323	7,323	7,323	7,143	7,901	88,782	7,399
37	Intermediate Capacity	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
38	Peaking Capacity	3,890	3,890	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,890	40,776	3,398
39	Solar Capacity	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
40	Total Capacity	13,194	13,201	11,791	11,985	12,003	11,976	11,974	11,965	11,948	11,939	11,734	13,179	146,426	12,202

Supporting Schedules:

Recap Schedules: