BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Duke Energy Florida, LLC.

DOCKET NO. 20240025-EI ORDER NO. PSC-2024-0472-AS-EI ISSUED: November 12, 2024

The following Commissioners participated in the disposition of this matter:

MIKE LA ROSA, Chairman ART GRAHAM GARY F. CLARK ANDREW GILES FAY GABRIELLA PASSIDOMO

FINAL ORDER APPROVING 2024 SETTLEMENT AGREEMENT

APPEARANCES:

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WALT TRIERWEILER, CHARLES REHWINKEL, PATRICIA A. CHRISTENSEN, MARY A. WESSLING, OCTAVIO SIMOES-PONCE, and AUSTIN A. WATROUS, ESQUIRES, Office of the Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Suite 812, Tallahassee, Florida 32399-1400

On behalf of Office of Public Counsel (OPC).

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On behalf of the League of United Latin American Citizens of Florida and Florida Rising, Inc., (LULAC).

JON C. MOYLE, JR. and KAREN A. PUTNAL, ESQUIRES, Moyle Law Firm, P.A., 118 North Gadsden Street, Tallahassee, Florida 32301

On behalf of Florida Industrial Power Users Group (FIPUG).

Received by: Clerk the BCC 11/12/2024 th c: County Mayor County Commissioners County Administrator Chief Sustainability and Resilience Officer Carrie Black Utilities Department Director Ed Torres ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES, Gardner, Bist, Bowden, Dee, LaVia, Wright, Perry & Harper, PA, 1300 Thomaswood Drive, Tallahassee, Florida 32308 On behalf of the Florida Retail Federation (FRF).

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On behalf of Sierra Club (Sierra)

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On behalf of White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate – White Springs (PCS Phosphate).

PETER J. MATTHEIS, MICHAEL K. LAVANGA, and JOSEPH R. BRISCAR, ESQUIRES, Stone, Mattheis, Xenopoulos & Brew, PC, 1025 Thomas Jefferson Street, NW, Eighth Floor, West Tower, Washington, DC 20007 On behalf of Nucor Steel Florida, Inc. (Nucor).

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On behalf of Southern Alliance for Clean Energy (SACE)

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On behalf of Americans for Affordable Clean Energy, Inc., Circle K Stores, Inc., RaceTrac, Inc., and Wawa, Inc. (Fuel Retailers)

NIKHIL VIJAYKAR, ESQUIRE, Keyes Law Firm, 580 California Street, San Francisco, California 94104

On behalf of EVgo Services, LLC (EVgo)

STEPHANIE U. EATON, ESQUIRE, Spilman Thomas & Battle, PLLC, 110 Oakwood Drive, Suite 500, Winston-Salem, North Carolina 27103 STEVEN W. LEE, ESQUIRE, Spilman Thomas & Battle, PLLC, 1100 Bent Creek Blvd., Suite 101, Mechanicsburg, Pennsylvania 17050 On behalf of Walmart, Inc. (Walmart).

SHAW STILLER and MAJOR THOMPSON, ESQUIRES, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 On behalf of the Florida Public Service Commission (Staff).

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BY THE COMMISSION:

Background

Duke Energy Florida, LLC (DEF) is engaged in business as a public utility providing electric service as defined in Section 366.02(1), Florida Statutes (F.S.), and is subject to the jurisdiction of this Commission. DEF filed its Petition for Rate Increase, minimum filing requirements (MFRs), and testimony on April 2, 2024. DEF filed its MFRs based on projected test years from January 1 to December 31, 2025; January 1 to December 31, 2026; and January 1 to December 31, 2027. By Order No. PSC-2024-0092-PCO-EI, issued April 11, 2024, a final administrative hearing was scheduled for August 12 – 16, 2024, with August 19 – 23, 2024, also reserved for the continuation and conclusion of the hearing, if necessary.

Intervention by the Citizens of the State of Florida through the Office of Public Counsel (OPC) was acknowledged by Order No. PSC-2024-0041-PCO-EI, issued February 16, 2024. Petitions to Intervene filed by the following entities and associations were subsequently granted: Florida Rising, Inc. and the League of United Latin American Citizens of Florida (collectively (LULAC); Florida Industrial Power Users Group (FIPUG); Florida Retail Federation (FRF); Sierra Club; White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate - White Springs (PCS Phosphate); Nucor Steel Florida, Inc. (Nucor); the Southern Alliance for Clean Energy (SACE); Americans for Affordable Clean Energy, Inc., Circle K Stores, Inc., RaceTrac, Inc., and Wawa, Inc. (collectively Fuel Retailers); EVgo Services, LLC (EVgo); and Walmart, Inc.

¹ Order No. PSC-2024-0106-PCO-EI, issued April 19, 2024.

² Order No. PSC-2024-0107-PCO-EI, issued April 19, 2024.

³ Order No. PSC-2024-0108-PCO-EI, issued April 19, 2024.

⁴ Order No. PSC-2024-0109-PCO-EI, issued April 19, 2024.

⁵ Order No. PSC-2024-0129-PCO-EI, issued April 24, 2024.

⁶ Order No. PSC-2024-0130-PCO-EI, issued April 24, 2024.

⁷ Order No. PSC-2024-0150-PCO-EI, issued May 13, 2024.

⁸ Order No. PSC-2024-0184-PCO-EI, issued June 4, 2024.

⁹ Order No. PSC-2024-0185-PCO-EI, issued June 4, 2024.

(Walmart). 10 The Petition to Intervene by the Florida Solar Energy Industry Association was denied without prejudice. 11

The parties engaged in extensive discovery. 12 We conducted two virtual and four inperson customer service hearings in June 2024. Over the course of these hearings, we heard testimony from numerous DEF customers and public officials. This testimony related to DEF's historic rates and service, as well as the anticipated and perceived impacts arising from DEF's current rate request.

On July 15, 2024, DEF, OPC, FRF, FIPUG, Nucor, and PCS Phosphate (collectively Signatories) filed a Joint Motion for Approval of 2024 Settlement Agreement (Motion for Approval), with a copy of the 2024 Settlement Agreement appended thereto as Attachment 1. The Settlement was wholly unopposed by the remaining parties. The Signatories requested that we consider the Settlement Agreement during the two-week period that had been set aside for the final hearing in this docket, and approve the Settlement Agreement in its entirety as being in the public interest. Based on the representations in the Motion for Approval, the Prehearing Officer issued a First Order Revising Order Establishing Procedure on July 24, 2025, and therein scheduled a final hearing on the 2024 Settlement Agreement for August 21, 2024, with August 22, 2024, also reserved for the continuation and conclusion of the hearing, if necessary.

We conducted the final hearing on the 2024 Settlement Agreement (Settlement) on August 21, 2024. We admitted Exhibits 1-274 into the record. The prefiled direct testimony of DEF witnesses Melissa Seixas, Ned W. Allis, Reginald D. Anderson, Nicole Aquilina, Benjamin M.H. Borsch, Rebekah E. Buck, Shannon Caldwell, ¹³ Matthew Chatelain, Timothy J. Duff, Vanessa Goff, Hans Jacob, Jeffrey T. Kopp, Brian M. Lloyd, James J. McClay III, Adrian M. McKenzie, Karl W. Newlin, Michael T. O'Hara, Marcia J. Oliver, John R. Panizza, Lesley G. Quick, and Edward L. Scott; OPC witnesses James R. Dauphinais, David E. Dismukes, William W. Dunkel, Daniel J. Lawton, Kevin J. Mara, and Helmuth W. Schultz III; Fuel Retailers witness David Fialkov; EVgo witness Lindsey R. Stegall; FIPUG witnesses Jonathan Ly and Jeff Pollack; FRF witness Steve W. Criss; LULAC witnesses MacKenzie Marcelin and Karl R. Rabago; Nucor/PCS Phosphate witness Tony Georgis; Sierra Club witness Rose Anderson; and Public Service Commission (PSC) Staff witnesses Angela Calhoun and Simon Ojada was inserted into the record as though read. The prefiled rebuttal testimony of DEF witnesses Ned W. Allis, Reginald D. Anderson, Benjamin M.H. Borsch, Matthew Chatelain, Timothy J. Duff, Misty Easton, Vanessa Goff, Timothy S. Hill, Jeffrey T. Kopp, Brian M. Lloyd, Adrian M. McKenzie, Sharif S. Mitchell, Karl W. Newlin, Michael T. O'Hara, Marcia J. Olivier, John R. Panizza, Lesley G. Quick, Edward L. Scott, and Paige Swofford was also inserted into the record as though read.

¹⁰ Order No. PSC-2024-0256-PCO-EI, issued July 22, 2024.

¹¹ Order No. PSC-2024-0257-PCO-EI, issued July 22, 2024.

¹² Intervenors, OPC, and PSC staff together served 2,374 interrogatories and 694 document requests on DEF, resulting in over 75,000 pages of discovery responses from the utility. *See* T. Vol. I at 19.

¹³ DEF Witness Caldwell's testimony was adopted by DEF Witness Misty Easton.

DEF witness Olivier presented in-person testimony at the settlement hearing. Witness Olivier and DEF witnesses Borsch and Chatelain were then made available as a panel for cross-examination. Following questions posed to the panel from the Commission staff and Commissioners, the record in this proceeding was closed.

This order addresses our approval of the Settlement, attached to this Order as Attachment A. We have jurisdiction over this matter pursuant to the provisions of Chapter 120 and Sections 366.04, 366.05, and 366.06, Florida Statutes (F.S.).

Standard of Review

In reviewing a settlement agreement, we first "make [] factual findings based on the evidence presented by the parties." *Floridians Against Increased Rates, Inc. v. Clark*, 371 So. 3d 905, 910 (Fla. 2023) (referred to hereafter as *FAIR*). As the finder of fact, we must "consider all the evidence presented, resolve conflicts, judge credibility of witnesses, draw permissible inferences from the evidence, and reach ultimate findings of fact based on competent substantial evidence." Each of those ultimate findings of fact must be supported by a preponderance of the record evidence. The Florida Supreme Court defines "preponderance of the evidence" as follows:

The greater weight of the evidence, not necessarily established by the greater number of witnesses testifying to a fact but by evidence that has the most convincing force; superior evidentiary weight that, though not sufficient to free the mind wholly from all reasonable doubt, is still sufficient to incline a fair and impartial mind to one side of the issue rather than the other.

S. Fla. Water Mgmt. v. RLI Live Oak, LLC, 139 So. 3d 869, 872 n.1 (Fla. 2014). After making factual findings, the second step in our analysis of a settlement agreement is for us to "decide[] whether the settlement agreement, in light of [our] findings of fact, is in the public interest and results in rates that are fair, just, and reasonable." We review settlement agreements as a whole to determine whether to approve them as being in the public interest. ¹⁷

The Florida Supreme Court has identified the factors that we must consider when making a determination of whether a settlement agreement is in the public interest:

The Legislature has provided that the Commission, in "fixing fair, just, and reasonable rates for each customer class, . . . shall, to the extent practicable, consider the cost of providing service to the class, as well as the rate history, value of service, and experience of the public utility; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures." § 366.06(1). The Commission "shall also consider the performance of

¹⁴ Martuccio v. Dep't of Pro. Regul., Bd. of Optometry, 622 So. 2d 607, 609 (Fla. 1st DCA 1993) (citation omitted).

¹⁵ Section 120.57(1)(j), F.S.

¹⁶ FAIR, 371 So. 3d at 910.

¹⁷ See Sierra Club v. Brown, 243 So. 3d 903, 909 (Fla. 2018).

each utility pursuant to [the Florida Energy Efficiency and Conservation Act] when establishing rates for those utilities over which the commission has ratesetting authority." § 366.82(10), Fla. Stat. (2021). A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.

FAIR, 371 So. 3d at 912 (alterations in original). The Court also noted additional factors that we may consider in appropriate circumstances at our discretion:

[T]he Commission can consider "the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and the value of such service to the public; the ability of the utility to improve such service and facilities; and energy conservation and the efficient use of alternative energy resources." § 366.041(1), Fla. Stat. (2021). And the Legislature has made clear that "it is in the public interest to promote the development of renewable energy resources in this state." § 366.91(1), Fla. Stat. (2021). Evidence that these factors have been considered—where they are germane to determining whether the settlement agreement is in the public interest and results in rates that are fair, just, and reasonable—permits meaningful judicial review of the Commission's conclusions.

The Commission can also consider non-statutory factors if it explains why they are relevant and how they relate to the Commission's "historical and statutory role." *Sierra Club*, 243 So. 3d at 911.

Id. at 912.

Executive Summary

The general terms of the Settlement are as follows:

- The term begins on January 1, 2025 and continues until, at a minimum, December 31, 2027
- DEF's authorized return on equity is set at 10.30 percent (with a range of 9.30 to 11.30 percent).
- DEF is authorized to implement a base rate revenue increase of \$203 million for 2025 and an additional \$59 million for 2026.
- DEF is authorized to sell Investment Tax Credits related to the Powerline battery project to offset the need for a 2027 rate increase.
- No other base rate increases can occur before 2028 except for the Solar Base Rate Adjustments (SoBRA).
- DEF has the ability to construct up to 900 MW of solar generation prior to 2028, which would be recoverable through a SoBRA.
- The amount of the revenue requirement allocated to the residential class was capped at 95% of the system average increase, with the revenue differential from this

allocation being assigned on an equal percent basis to the remaining non-residential classes.

- Reconnection fees will be eliminated for the term of the Settlement.
- DEF will not disconnect power for residential customers for nonpayment on high temperature days.
- DEF will provide a credit to certain customers that are affected by the minimum bill provision.
- DEF is authorized to continue the electric vehicle off-peak charging load management program and to start a make ready credit electric vehicle program.
- DEF will continue to apply the dismantlement accrual from the 2021 Settlement Agreement except for any SoBRAs.
- DEF is required to file its next dismantlement and storm reserve studies when it files its next rate case.
- DEF may implement a true-up for Production Tax Credits related to investment in solar generation.
- DEF is authorized to implement an Asset Optimization Mechanism.
- DEF will not execute any new natural gas hedging contracts.

As already discussed, the parties and Commission staff engaged in extensive and voluminous discovery, totaling more than 75,000 pages. Typically, electric rate cases of this magnitude involve well over 100 issues to be resolved at hearing. However, the Florida Supreme Court has held that:

[W]hile the Commission need not "resolve every issue independently" in its final order when it is reviewing a settlement agreement, it must nonetheless "discuss[] the major elements of the settlement agreement and explain[] why it [is] in the public interest."

FAIR, 371 So. 3d at 912 (alterations in original).

We reviewed the Settlement and determined that it contains the following 18 major elements: (1) cost of capital; (2) 2025 projected test year revenue requirement; (3) 2026 subsequent year adjustment; (4) Powerline battery energy storage system and investment tax credit monetization; (5) revenue allocation; (6) elimination of reconnection fees; (7) disconnections for extreme weather; (8) minimum bill adjustments; (9) SoBRAs; (10) future fossil fuel generation; (11) electric vehicle charging programs; (12) tax changes; (13) revised dismantlement accrual; (14) adjusted depreciation study; (15) a true-up process for production tax credits; (16) Asset Optimization Mechanism; (17) storm damage cost recovery, and (18) demand-side management related terms. ¹⁸ Each element is discussed in detail below and analyzed based on the record evidence and applicable law.

While the remaining issues in this case are not specifically addressed in this Order, we took all issues relevant to this docket into consideration.

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¹⁸ Order No. PSC-2024-0360-PHO-EI, issued August 15, 2024.

The Settlement before us results in rates that are materially less than requested in the initial petition by DEF. As previously noted, the Settlement is signed by six parties and wholly unopposed by the remaining parties. Notably, the Settlement commits DEF to a three-year stayout, and limits the Company to only the base rate increases set forth in the Settlement during that period. Ultimately, we find that the Settlement is fair, just, and reasonable and is in the public interest.

Decision

We consider the Settlement as a whole in making our ultimate determination of whether to approve it as being in the public interest and establishing rates that are fair, just, and reasonable. Consistent with the Supreme Court's direction in *FAIR*, we first examine the major elements of the Settlement to determine whether and how each one impacts rates and the public interest in the context of the overall settlement.

1. Cost of Capital

The Settlement includes a mid-point return on common equity (ROE) of 10.30 percent with a range of 9.30 percent to 11.30 percent. In its filing, DEF requested an ROE of 11.15 percent. The intervenors' recommendations ranged from 9.45 to 9.50 percent. The negotiated 10.30 percent ROE is within the range of 9.45 percent to 11.15 percent as advocated by the parties and is a significant reduction to DEF's requested ROE of 11.15 percent, resulting in fair, just, and reasonable rates. The evidence demonstrates that this level of ROE will provide DEF a reasonable return on common equity and allow DEF to maintain its financial integrity and creditworthiness so that the Company can invest in safe and reliable electric service, which benefits customers.

In fixing a reasonable rate of return within the range of 9.30 percent to 11.30 percent, we are guided by the long-established $Hope^{19}$ and $Bluefield^{20}$ standards. Under these standards, a reasonable return is one that is commensurate with the return investors would expect from like investments of comparable risk, is reasonably sufficient to assure investor confidence that the utility is financially sound, and is adequate to attract capital on reasonable terms. We believe a just and reasonable ROE is integral to meeting sound regulatory economics and the standards set forth by the U.S. Supreme Court.

The *Bluefield* case set the standard against which just and reasonable rates are measured:

A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties. . . . The return should be reasonable,

¹⁹ Fed. Power Comm'n v. Hope Natural Gas Co., 320 U.S. 591 (1944).

²⁰ Bluefield Water Works & Improvement Co. v. Pub. Serv. Comm'n, 262 U.S. 679 (1923).

> sufficient to assure confidence in the financial soundness of the utility, and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise money necessary for the proper discharge of its public duties.

Bluefield, 262 U.S. at 692-93. The *Hope* case expanded on the guidelines as to a reasonable ROE, reemphasizing the findings in *Bluefield* and establishing that the rate-setting process must produce an end result that allows the utility a reasonable opportunity to cover its capital costs.

From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock By that standard, the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain credit and attract capital.

Hope, 320 U.S. at 603 (citations omitted).

Regarding comparable risk, the preponderance of the evidence demonstrates that DEF's risk profile is comparable to the group of electric companies used by the ROE witnesses to develop their respective ROE recommendations. The equity ratio of 53.0 percent is comparable to DEF witness McKenzie's comparable group average equity ratio of 53.8 percent for the operating companies owned by the electric utility companies that comprised the proxy group used to develop the recommended ROEs.

DEF provided justification and support for a 53.0 percent equity ratio, based on investor sources, in its original filing. This level of common equity in the regulatory capital structure is consistent with how DEF finances investment and is a continuation of the equity ratio that we approved as part of the settlement agreement in DEF's 2021 rate case. ²¹ When combined with an ROE of 10.30 percent, the capital structure allows DEF the opportunity to maintain its financial integrity and creditworthiness, which benefits customers. The preponderance of the evidence demonstrates that the Company's capital structure has positively contributed to its ability to provide reliable service at reasonable rates. We further note that a strong capital structure can assure investors that the utility is financially sound, which in turn benefits all customers by attracting capital on reasonable terms.

We set DEF's current ROE of 10.10 percent on October 21, 2022.²² The ROE agreed upon by the parties in the Settlement is only 20 basis points greater than its current ROE.

²¹ 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.*

²²Order No. PSC-2022-0357-FOF-EI, issued October 21, 2022, in Docket No. 20220143-EI, *In re: Petition for limited proceeding to implement return on equity trigger provision of 2021 settlement agreement, by Duke Energy Florida, LLC.*, p. 4.

Further, the reduction in ROE from 11.15 percent as initially requested to 10.30 percent decreased the weighted average cost of capital from DEF's initial request of 7.01 percent to 6.61 percent and resulted in a revenue requirement reduction of \$108,695,000. The applicable annual Allowance for Funds Used During Construction (AFUDC) rate agreed to by the parties in the Settlement is equal to the weighted average cost of capital of 6.61 percent and will be used in all years for the term of the Settlement. The significant reduction in revenue requirement benefits customers and helps to make electric costs more reasonable.

We conclude that a regulatory ROE of 10.30 percent for all purposes, with an authorized ROE range of 9.30 percent to 11.30 percent, combined with a capital structure that includes an investor supplied equity ratio of 53.0 percent, as set forth in the Settlement, is supported by the record, is in accord with controlling law and, as part of the Settlement, results in rates that are fair, just, and reasonable.

2. 2025 Test Year Revenue Increase

In its Petition, DEF's requested revenue increase for the 2025 test year was \$593.4 million. In response to this initial request, OPC filed the direct testimony of witness Schultz. Witness Schultz testified that DEF would have a revenue sufficiency, or surplus, "of at least \$27.990 million" in 2025. Therefore, according to witness Schultz, DEF's requested revenue increase was not needed.

In a Notice of Identified Adjustments (NOIA) filed on June 6, 2024, DEF reduced its initial request for 2025 from \$593.4 to \$502.7 million. Almost the entirety of this \$90.7 million reduction flows from an update and adjustment in DEF's sales forecast for 2023,²³ and the extension of the retirement date of the Anclote Plant from 2029 to 2042.

As part of the Settlement, DEF agreed to reduce further its request for a 2025 increase from \$502.7 million to \$203 million. The difference between these requests is \$299.7 million. Exhibit 1 of the Settlement specifies and describes the individual adjustments to DEF's 2025 Revenue Requirement that make up this total. Some of these adjustments are accomplished by changes to accounting approaches, such as extending useful lives for combined cycle and solar generating facilities in the depreciation study (\$16 million), removing a dismantlement accrual increase (\$13 million), and delaying cost recovery for removal of regulatory asset from 2025 to 2026 (\$18 million). Another \$37 million reduction is based on removal of certain planned solar installations set forth in the Petition. However, pursuant to the Solar Base Rate Adjustment mechanism in the Settlement and discussed in Section 9 of this Order, DEF has the option to seek approval to construct these facilities in 2025 and recover these same "reductions" through increased base rates. We also note that the largest overall reduction is the change in the overall weighted average cost of capital (\$108 million) that flows from the reduction in DEF's proposed return on equity and certain of the listed adjustments.

²³ DEF's as-filed forecasts were prepared in spring 2023, but the Company later updated all its customer and load forecasts in its NOIA to its fall 2023 forecasts.

One of the inputs to the 2025 Test Year Revenue Increase contained in the Settlement is the Sales Forecast Adjustment.²⁴ It is the only adjustment that represents an addition (\$1.5) million) to DEF's requested revenue increase of \$502.7 million. We note that the utility has exhibited a consistent pattern of underforecasting Net Energy for Load each year, which implies a direct impact on sales revenue. We further note that DEF bases its sales forecasts in part on weather variables, including 30-year averages of cooling degree days (CDD) and heating degree days, rather than reflecting the positive trend that is present in the CDD data and is likely to continue. Projecting sales based on applying a higher weighting to more recent years' degree data relative to earlier years' degree data, in order to capture some element of trend, yields a higher sales forecast than that provided by DEF (0.54 percent), accounting for approximately \$15.5 million in underforecasted electricity sales revenue. Thus, the Settlement's \$1.5 million revenue increase adjustment related to DEF's sales forecast, if viewed as a stand-alone adjustment rather than part of a comprehensive whole, appears to us to result in an outcome favorable to the utility. However, DEF witness Borsch explained that this adjustment "was made as a negotiated part of the settlement, and is part of the comprehensive whole of the Settlement," thus implying that other settlement considerations may have been included in the adjustment.

We find that the \$203 million revenue increase beginning January 1, 2025, is supported by the record, consistent with the law, and, as part of the Settlement, results in rates that are fair, just, and reasonable. The Settlement reflects the separate cost recovery of DEF's planned solar installations from base rates, allowing the Company to petition us to add solar facilities in the future and recover the associated revenue requirements through the agreed upon solar base rate adjustments. DEF witness Olivier testified that the 2024 Settlement Agreement is a fair compromise that takes into account customers' concerns over rate impacts, while also allowing the Company to secure capital and recover their costs.

3. 2026 Subsequent Year Adjustment

In its Petition, DEF's revenue increase request for the 2026 test year was \$97.9 million. This request was increased by \$6.6 million in the Company's NOIA, resulting in revised revenue increase request of \$104.5 million. Pursuant to paragraph 3 of the Settlement, DEF may increase base rates by \$59 million for 2026. In its Petition, DEF also requested a revenue increase for the 2027 test year in the amount of \$128.6 million, but the Settlement includes no provision for a 2027 revenue increase.

Prior to the Settlement, OPC witness Schultz proposed adjustments to DEF's requested 2026 revenue increase. Based on these adjustments, it was OPC's position that DEF would have a revenue sufficiency, or surplus, of \$11.377 million in 2026.

Of the agreed-upon \$59 million revenue increase for the 2026 test year, \$18.8 million of amortization expense is included and is related to a regulatory asset that DEF has had on its books for many years. ²⁵ Aside from this identified amortization expense, the remainder of the

²⁴ Settlement, Exhibit 1, page 1.

²⁵ Order No. PSC-2010-0131-FOF-EI, issued March 5, 2010, in Docket Nos. 20090079-EI, In re: Petition for increase in rates by Progress Energy Florida; 20090144-EI, In re: Petition for limited proceeding to include Bartow

\$59 million revenue increase is a negotiated amount and no cost support was included in the Settlement.

In DEF's original filing, amortization of the identified \$18.8 million regulatory asset was to begin in 2025. However, the Settlement defers this amortization until 2026. As directed by Order No. PSC-2010-0131-FOF-EI, DEF began to amortize a portion of its theoretical reserve imbalance. However, when DEF filed its updated depreciation rates with the Federal Energy Regulatory Commission (FERC) in Docket No. ER11-3584-000, FERC ordered DEF to amortize these amounts to a regulatory asset, rather than as a reduction to its depreciation reserve, as was originally intended. Subsequent to these Orders being issued, DEF entered into a settlement agreement that allowed for flexibility in the amounts of this amortization.²⁶

Since that time, DEF has entered into several settlement agreements that have all deferred the amortization of this regulatory asset. Currently, this regulatory asset is \$478 million. The Settlement allows DEF to begin amortizing this amount over the average remaining life of all of its assets, which is 25.5 years. This results in an annual amortization of \$18.8 million. Further, the Settlement defers the start of this amortization to 2026.

DEF stated that:

The 2024 Settlement Agreement, taken as a whole, is in the public interest and contributes to safe reliable electric service, and fair, just, and reasonable rates. With respect to this particular provision, the settlement amount is a negotiated compromise that represents a significant reduction from DEF's litigated request, which was \$502.7 M (taking into account the June 6, 2024 Notice of Identified Adjustments).

This provision balances the needs of the utility and the rate impacts to customers, is supported by the record, and, as part of the Settlement, results in rates that are fair, just, and reasonable.

4. Powerline Battery Storage Project and Investment Tax Credit Monetization

The Powerline battery energy storage system (BESS) is a 100 MW lithium-ion battery storage project with a projected in-service date of March 2027. Because the Powerline BESS would be interconnected with DEF's existing Powerline substation, it is eligible for the Inflation

repowering project in base rates, by Progress Energy Florida, Inc.; and 20090145-EI, In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C. by Progress Energy Florida, Inc.

²⁶ Order No. PSC-2010-0398-S-EI, issued June 18, 2010, in Docket Nos. 20090079-EI, *In re: Petition for increase in rates by Progress Energy Florida*; 20090144-EI, *In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.*; and 20090145-EI, *In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C. by Progress Energy Florida, Inc.*

Reduction Act's Energy Community tax credit. With the savings generated from energy arbitrage and the tax credits, the Powerline BESS is projected to be cost-effective. Furthermore, the Powerline BESS contributes to DEF maintaining system reliability. We find the Powerline BESS is appropriate for inclusion in the Settlement.

The Settlement allows DEF to take advantage of a provision in Internal Revenue Code Section 6418 that allows companies like DEF to sell or transfer Investment Tax Credits (ITCs) such as those associated with the BESS. The current IRS guidance states that upon transfer the ITCs are not subject to IRS tax normalization rules. This will allow DEF to flow the ITC benefits through to customers in 2027 if two conditions are satisfied. First, the BESS must be placed into service in 2027. Second, DEF must have current income tax expense in 2027 that is equal to or greater than the amount of the ITCs. As agreed to in the Settlement, DEF would then create a regulatory asset to defer an amount of current tax expense up to the amount of the ITCs, but no more than \$50 million, and amortize the regulatory asset over the remaining life of the BESS, consistent with the amortization period of the ITC liability.

DEF has included scenarios that provide examples of alternative recovery treatment in the event that DEF is unable to receive or transfer the full investment tax credit of \$50 million. These scenarios cover a range of in-service dates, levels of tax liability, cost overruns, and project cancellation, all with the intention of providing a similar benefit to its customers. If DEF cancels the Powerline BESS project, then the Company would reduce the amount of the 2027 revenue requirement from \$67 million to \$45 million and the Company would be limited to the lesser of \$45 million or an amount that results in a retail ROE not to exceed 10.0 percent. DEF would then recover this amount in 2028 and 2029 through the Capacity Cost Recovery Clause.

We find that the BESS and proposed treatment of the associated ITCs, as set forth in the Settlement, allows DEF to maintain its system reliability while mitigating the need for a potential rate increase in 2027. Based on the evidence in the record, we conclude the BESS and proposed treatment of the associated ITCs is consistent with the law, and contributes to fair, just, and reasonable rates for DEF's customers.

5. Revenue Allocation

DEF's proposed allocation of the requested revenue increase to the rate classes is shown in its MFR schedules and in an exhibit sponsored by witness Chatelain. This exhibit demonstrates that DEF's proposed rate class revenue increases are limited such that an individual rate class increase may not exceed 150 percent of the overall percentage increase in the Company's total revenues and may not receive a decrease. Witness Chatelain explained that

²⁷ Treasury Decision 9993 provided final regulations under IRC Section 6418 in April 2024. While the final regulations did not specifically rule on the normalization rules with regard to credits transferred under IRC Section 6418, the preamble to the final regulations within TD 9993 included a clarification from Treasury and the IRS that the transferor (i.e., seller) of a credit is not subject to the normalization rules with respect to the cash consideration received for the credit. When combined with the statutory language in IRC Section 6418 that the transferee (i.e., buyer) shall be treated as the taxpayer with respect to the transferred credit, the transferred credit is not subject to tax normalization.

when moving rate schedules closer to a more cost-justified basis, it is important to consider the impact upon customers and to employ the principle of "gradualism."

Witness Olivier stated in direct testimony that the cost of service study shows that at present rates, certain rate classes, such as RS and GS-1, are above rate parity, while other classes, such as GSD and CS/IS, are below parity. As shown on Exhibit MJC-2, RS customers would be allocated an additional \$18,541 million in 2025 under DEF's proposed rates in order to limit the increase to the rate classes that are below parity to no more than 1.5 times the system average increase percentage. FIPUG witness Pollock testified that DEF has followed the Commission's long-standing policy to move all rates closer to cost, subject to gradualism.

Pursuant to paragraph 6 of the Settlement, DEF will allocate the revenue adjustments provided in paragraph 3 of the Settlement to all rate classes on an equal percentage basis, "except that revenues allocated to residential service shall be 95 percent of the system average increase and the revenue differential from a system average allocation shall be assigned on an equal percentage basis to the remaining non-residential classes."

Witness Olivier testified that the settlement's change to residential revenue allocation was "[i]n order to balance the financial impact across various customer groups while providing some relief to residential customers..." Witness Olivier further stated, "[t]his [provision] contributes to providing fair, just, and reasonable rates for customers." Currently, the residential class is above parity and a percentage lower than 95 would bring them closer to parity. In response to an interrogatory, witness Olivier stated that "[t]he allocation of revenues to residential service at 95 percent of the system average is a negotiated term agreed upon by the parties. For decades prior to this settlement, adjustments to base rates have been made on a levelized basis, so this settlement is the first in a very long time to move customers closer to rate parity."

The residential allocation provision is supported by the record, and provides a reasonable and lawful approach agreed upon by the parties to move residential customers closer to parity with non-residential classes.

6. <u>Elimination of reconnect fees and the reallocation of foregone revenue</u>

Pursuant to paragraph 12 of the Settlement, for the duration of the settlement term, DEF will set the reconnection fee charge to zero. DEF will be allowed to recover the approximately \$3 million annually that it would have recovered from reconnect fees through reallocation to other elements of its base rates. Customers will still see a line item on their bill for "reconnect charge," but it will reflect \$0.

Witness Chatelain stated that because the utility is not differentiating between regular reconnections and after hours reconnections, the fees for both will be set to zero dollars. DEF witness Seixas, state president for DEF, stated in comments to the Commission that reconnection fees for all customers, including those who have been disconnected for nonpayment, will be waived for the settlement term. Witness Olivier stated that elimination of the fee may allow

customers who are disconnected for non-payment to bring their account current and avoid extended periods without power.

In its opening statement, counsel on behalf of LULAC stated that DEF's agreement to waive reconnection fees after customers are disconnected for nonpayment will make it easier for customers to get their electricity reconnected if they fall behind on their bills. Counsel on behalf of LULAC also stated that while they did not sign the Settlement, the waiver of reconnection fees is one of the reasons they support the Settlement. We have considered this representation of public acceptance of the policy in our decision.

The waiver of reconnection fees for the settlement term provides a reasonable approach agreed upon by the parties and is supported in the record.

7. <u>Extreme Weather Disconnections</u>

Pursuant to paragraph 13 of the Settlement, for the duration of the settlement term, DEF will not disconnect power for nonpayment of bills for any customer in a DEF Operations Zone with a projected actual temperature of 95 degrees or greater, or with a forecasted 105-degrees heat index, for the day as of 7:00 a.m. local time. DEF has four operational zones: North Coastal, South Coastal, North Central, and South Central. DEF will measure these temperatures using its own meteorological forecasts. Witness Quick stated that the values for the projected temperature and heat index were a negotiated term agreed upon by the parties. In addition, witness Quick explained that DEF's meteorology department uses a model that is built and disseminated by the National Oceanic Atmospheric Administration and the National Weather Service. The model's forecasts will be applied to the DEF Operations Zones to determine if any weather expectations will be applicable.

Witness Olivier listed several provisions related to customer connections, including suspending disconnections on high temperature days. Witness Olivier testified that suspending disconnections on high temperature days is among the provisions related to customer connections that will have the potential to provide value to residential customers. Witness Olivier asserted that this particular provision is a negotiated term to protect customers from being without electricity during certain extreme weather events or conditions.

In its opening statement, counsel on behalf of LULAC stated that although it did not sign the settlement agreement, the heat disconnection policy is one of the reasons it supports the Settlement. We have considered this representation of public acceptance of the policy in our decision.

The suspension of disconnections on high temperature days provides a reasonable approach agreed upon by the parties and is supported in the record.

8. <u>Minimum Bill Adjustments to Income-Qualified Customers</u>

Pursuant to paragraph 15 of the Settlement, DEF is permitted to continue the implementation of the \$30 minimum monthly bill applicable to residential and general service, non-demand customers. However, the Settlement included a new provision that allows an income-qualified customer who receives a \$30 minimum bill to receive an equivalent bill credit so that the bill will reflect the customer charge and actual usage rather than the \$30 minimum. The Settlement specifies the documentation an income-qualified customer has to submit to DEF to qualify for a minimum bill credit. Net metering customers are not eligible for the bill credit.

By Order No. PSC-2021-0202-AS-EI (2021 Settlement), we approved the inclusion of a \$30 monthly minimum bill for residential (RS) and General Service Non-Demand (GS) customers. Pursuant to the minimum bill provision, customer bills are subject to the minimum bill if the total electric service charges (customer charge, energy charge, fuel factor, and asset securitization charge) are less than \$30. DEF witness Chatelain testified that DEF did not propose any changes to the minimum bill for RS and GS customers. Witness Olivier testified that the estimated minimum bill revenues were included in the forecasted base rate revenues.

Witness Olivier explained that DEF would describe the minimum bill in a section on its website. Witness Oliver also clarified that once an income qualified customer contacts DEF about adjusting the bill, DEF will internally track and adjust future bills for those customers. Witness Olivier stated that DEF supports inclusion of this provision in the Settlement, but does not believe the DEF will get a significant amount of calls for minimum bill adjustments.

The minimum bill adjustment to income-qualified customers provides a reasonable approach agreed upon by the parties to assist income-qualified customers, is consistent with our precedent, and is supported by this record.

9. <u>Solar Base Rate Adjustment (SoBRA)</u>

In DEF's petition, DEF requested cost recovery for 14 new solar projects, totaling 1,050 MW, to be placed in-service from 2025 to 2027. These 14 new solar projects would consist of six projects in 2025, four projects in 2026 and four projects in 2027. Additionally, DEF requested that its existing Clean Energy Connection (CEC) program, a voluntary community solar program, be expanded to include the first five solar projects, totaling 375 MW, to be placed in-service between 2025 and 2026. Following the initial filing, DEF indicated it was experiencing difficulty in procuring necessary construction components and, therefore, certain solar facilities would be delayed beyond their initial in-service dates. OPC witness Dauphinais testified that although the 2025 to 2027 solar projects were not necessary for reliability, 12 of the 14 proposed projects were cost-effective and forecasted to provide benefits for DEF ratepayers.

The Settlement would establish a SoBRA mechanism that would allow DEF to construct 300 MW of solar generation per year, from 2025 to 2027, for a total of 900 MW. This would modify DEF's initial cost recovery request, with a reduction from 14 to 12 solar projects of approximately 75 MW each.

The Settlement establishes that DEF will file a request for approval of groups of solar generation projects in separate dockets for our approval which, in contrast to the initial rate request, would be closer to the units' in-service dates allowing for more accurate cost projections. Within these separate dockets, DEF must demonstrate three aspects of reasonableness and cost-effectiveness for each group of solar projects. First, DEF must demonstrate that each group of SoBRA projects shows positive benefits that exceed costs within ten years of the commercial in-service date, on a Cumulative Present Value Revenue Requirements (CPVRR) basis. Second, DEF must demonstrate that the solar projects will be 100 percent dedicated to serve retail load. Finally, DEF must show that the proposed projects meet a 1.15 to 1 benefit-to-cost ratio. Furthermore, SoBRA projects are subject to true-up provisions that will require DEF to reduce base rates respectively if capital expenditures are less than approved projected costs. For each SoBRA project that is approved for cost recovery, DEF's base rates will be increased by the incremental annualized base revenue requirement for the first 12 months of operation, but such recovery will not commence before the entire solar project is in service.

The increased solar generation provided by the proposed SoBRA mechanism will promote the development of renewable energy resources, produce savings for customers by reducing fuel costs, and diversify the types of fuel used to generate electricity. The adoption of the SoBRA mechanism would reduce uncertainty that is present in the initial rate request. The SoBRA will also allow us to evaluate the cost-effectiveness of the projects closer to in-service dates versus setting base rates solely on projected costs.

10. Process to Approve Acquisition of Future Fossil Generation

The Settlement allows DEF to seek our approval for the acquisition of up to 750 MW of fossil generation during the term of the Settlement. Pursuant to the Settlement terms, we would have an opportunity to review the request for approval after its submission, and cost recovery would be dependent upon our decision in a final order that the proposed acquisition is cost-effective. We are not limited by the Settlement in evaluating any other factors we may consider relevant. We note this provision of the Settlement describes a process that would allow DEF to seek incremental cost recovery of a generation acquisition during the term of the Settlement much like our current limited proceeding process and does not bind our future action(s).

There was no proposal associated with future fossil acquisitions matching this proposed Settlement term in the Company's original filing and no parties argued against this term during the evidentiary hearing. We further note that absent the Settlement, DEF would be able to petition for and we would evaluate the same request through our existing limited proceeding process pursuant to Rule 25-6.0431, Florida Administrative Code (F.A.C.).

The Fossil Acquisition term in the Settlement allows DEF to pursue the acquisition of cost-effective generation projects in a manner similar to our existing procedures and does not bind future Commission actions. The term does not in and of itself impact rates or the provision of service. It only gives notice of potential future action and the procedure that will apply to that action. Thus, our determinations on the substance of Fossil Acquisition will be made is a later,

separate docket. Because the term applies to an action that may take place during the period covered by the Settlement and may affect rates, it is appropriately included in the Settlement.

11. <u>Electric Vehicle (EV) Charging Programs</u>

The 2021 Settlement Agreement allowed DEF to implement the residential EV Off-Peak Charging Load Management Program (OPCLMP) as a pilot program. The Settlement removes limitations on participation that were placed on the OPCLMP during its pilot phase, and also reduces the credit for participation in the program from \$10.00 per month to \$7.50. DEF witness Chatelain testified that DEF believes participants in the program are shifting load and thus benefitting the system as a whole. DEF witness Duff testified that as of December 2023, 65% of pre-enrollment on-peak EV charging has been moved to off-peak hours. Furthermore, witness Duff testified that the program reduces system costs, creates downward pressure on rates, and could delay the replacement of system assets, deferring costs.

In its current rate case filing, DEF requested authorization to add a Make Ready Credit (MRC) EV program. The Settlement requested that we approve the program as proposed, and allow DEF to defer the costs to a regulatory asset to be amortized over a period of 48 months, beginning no sooner than January 1, 2025. Under the Settlement, DEF will publish the MRC program custom incentive calculator (for public chargers over 50 kW) on its website and make an annual informational filing with us to provide any updates to the underlying assumptions and inputs. DEF's MRC program will allow customers or contractors to receive payment for the installation of EV charging equipment at a residential or non-residential location. Witness Duff testified that the credits for residential customers will not exceed the estimate of the aggregate increase in electric revenue for the first four years following the installation of EV charging equipment as part of the MRC program.

The Settlement allows DEF to continue to amortize over five years any costs recorded in a regulatory asset between 2021 and 2024 that are associated with the rebate program for Commercial & Industrial customers established in the 2021 Settlement Agreement, ²⁸ and to continue to own and operate the Direct Current Fast Charge (DCFC) and level 2 charging stations that it was authorized to install as a result of the 2017²⁹ and 2021 Settlement Agreements. Finally, DEF requested to file for separate Commission approval of an optional pilot rate suitable for EV DCFC customers and will work with interested parties to develop the proposed pilot rate.

No party filed testimony objecting to these programs, and the settlement agreement reached among parties supports approval. Parties that propounded discovery regarding these programs either signed the settlement agreement or did not object to any part of it.

²⁸ 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.*

²⁹ Order No. PSC-2017-0451-AS-EU, issued November 20, 2017, in Docket No. 20170183-EI, *In re: Application for limited proceeding to approve 2017 second revised and restated settlement agreement, including certain rate adjustments, by Duke Energy Florida, LLC.*

In the context of the Settlement, we find that this approach regarding both the OPCLMP and the MRC program balances the interests of the EV owners who participate in the program with the general body of ratepayers. The record demonstrates that these programs offer benefits to the system as a whole, and are expected to result in lower rates overall, delay potential future investments in infrastructure, and offer immediate benefits to participants. Participation in these programs is voluntary, and any costs on the system resulting from the program are expected to be exceeded by additional revenues from EV charging.

Section 366.94(4), F.S., states that:

Upon petition of a public utility, the commission may approve voluntary electric vehicle charging programs to become effective on or after January 1, 2025, to include, but not be limited to, residential, fleet, and public electric vehicle charging, upon a determination by the commission that the utility's general body of ratepayers, as a whole, will not pay to support recovery of its electric vehicle charging investment by the end of the useful life of the assets dedicated to the electric vehicle charging service. This provision does not preclude cost recovery for electric vehicle charging programs approved by the commission before January 1, 2024.

The OPCLMP went into effect prior to January 1, 2024. The MRC program will become effective no earlier than January 1, 2025. DEF witness testimony estimated that the average benefits from OPCLMP would range from \$7.26 per customer per month in 2025 to \$7.91 in 2027. As a result, the \$7.50 monthly credit participants will receive is not expected to result in the cost of the program being borne by the general body of ratepayers. Likewise, credits for the MRC program are limited to the expected additional revenue from the first four years of the program. As a result, the programs satisfy the requirements of Section 366.94(4), F.S.

12. Federal and State Corporate Income Tax Change(s)

The Corporate Income Tax Change provision provides DEF with the ability to implement changes to federal and state corporate income tax law effectively and efficiently. The Corporate Income Tax Change provision, first implemented in 2017, has generated hundreds of millions of dollars of revenue requirement savings to customers, as well as providing certainty and predictability to the Company in terms of the flow-back of deferred taxes. While there are no anticipated tax changes presently, future reforms might follow similar patterns. We find the ability of DEF to adjust rates due to changes in corporate income tax law is an efficient and appropriate method to pass savings or recovery of costs to its customers.

Potential tax reform will necessitate adjustments to base revenue requirements based on tax law changes. If tax changes are enacted effective in 2025 or 2026, DEF will adjust customer rates within 180 days of when the tax reform becomes law or the effective date of the law. For any tax changes that occur in 2027, the impacts will be deferred until the next rate case, maintaining a net-zero effect on adjusted operating income during that time-frame. Tax reform affecting retail revenue requirements shall be flowed back or collected from customers through

the Capacity Cost Recovery Clause. If the tax reform law or act does not specifically address the flow-back of excess or deficient deferred taxes, then the Company will use a five-year flow back period if the total amount of unprotected regulatory asset/liability is less than \$200 million, and a period of ten years and if the total is greater than \$200 million.

Based upon the past implementation of similar provisions, the certainty and predictability associated with the Corporate Income Tax Change provision, as set forth in the Settlement, allows for the timely adjustment of customers' rates. As such, we conclude that the Corporate Income Tax Change provision is appropriate, supported by the record, and consistent with our controlling precedent.

13. Revised Dismantlement Accrual

DEF's 2023 Final Dismantlement Cost Study (2023 Dismantlement Study) is sponsored as an exhibit by DEF witness Kopp. DEF's 2023 Dismantlement Study estimates the total cost to dismantle DEF's existing and planned generating assets to be \$545,977,547 (system) in 2025 dollars. This represents an increase of \$131,493,858 compared to DEF's previous dismantlement study that we approved as part of DEF's 2021 Settlement Agreement.³⁰ DEF stated that the major drivers of this increase relate to the addition of solar and battery assets, as well as increases in pond closure costs.

Based on the total estimate to dismantle DEF's generating facilities, the 2023 Dismantlement Study calculated an annual retail dismantlement accrual of \$33,977,969 (\$34,108,049 system). This amount represents a retail accrual increase of \$14,927,535 over the previous study. As detailed in the NOIA, DEF adjusted this annual accrual to account for the change in retirement date for the Anclote generating facility. This change resulted in a reduction of the annual accrual of \$323,303.

As part of the Settlement, DEF and the Signatories have agreed to continue the dismantlement accrual as set forth in the 2021 Settlement Agreement.³¹ The Settlement also states that the dismantlement costs associated with DEF's solar installations that are placed into service in 2025, 2026, and 2027, will be included in the associated SoBRA filings. Further, the Settlement states that DEF shall file its next dismantlement study no later than the filing of its next rate case. We find the results of DEF's 2023 Dismantlement Study and the proposed application of its associated dismantlement costs to rates to be reasonable and supported in this record.

14. Adjusted Depreciation Study

DEF witness Allis sponsored DEF's 2023 Depreciation Study. In its 2023 Depreciation Study, DEF proposes changes to the depreciation parameters of certain Generation, Transmission, and Distribution Plant accounts. These changes include delaying the retirement

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³⁰ Order No. PSC-2021-0202A-AS-EI.

³¹ Id

dates of Bayboro Peaking Units 1 through 4 by two years, the University of Florida Cogeneration facility by 14 years, and accelerating the retirement of the Anclote facility by 13 years. DEF explained that the Bayboro facility is expected to have a slightly increased service life, which also coincides with planned transmission upgrades. The University of Florida Cogeneration facility's retirement date was changed due to an extension of the contract between DEF and the University.

Additional changes to the depreciation parameters proposed in the 2023 Depreciation Study include extending and reducing various Average Service Lives (ASL) along with adjustments to net salvage (NS). For its transmission accounts, DEF proposed extending the ASL for three transmission accounts and reducing the ASL for eight transmission accounts. Regarding NS of the transmission accounts, the 2023 Depreciation Study proposed reducing the NS percentage for six transmission accounts. For its distribution accounts, the 2023 Depreciation Study proposed extending the ASL for eight of the distribution accounts, while reducing the ASL for four distribution accounts. One distribution account's NS was increased, while 11 were decreased. No changes to the parameters for DEF's general plant accounts were proposed.

Utilizing the depreciation parameter changes mentioned above, the proposed change in depreciation expense, as compared to DEF's currently-approved rates, results in a \$1.2 million reduction in retail depreciation expense for production, a \$10.9 million increase for transmission, a \$31.8 million increase for distribution, and a \$1.9 million reduction for general plant. Despite no proposed depreciation parameter changes for DEF's general plant accounts, a different depreciation rate for these accounts would result when the depreciation rates are calculated due to the changes in each account's reserve percentage. This recalculation is the basis for the \$1.9 million reduction to retail depreciation expense for DEF's general plant accounts.

OPC proffered the testimony of witness Dunkel on this issue. As it relates to DEF's 2023 Depreciation Study, witness Dunkel discussed five main points. The first of these points relates to the retirement date of the Anclote Generating Facility. Witness Dunkel stated that, in its most current Ten-Year Site Plans, ³² DEF stated that the anticipated retirement date of this facility was 2042. DEF witness Allis agreed that 2042 was the appropriate date to use, as well as the change in the depreciation rates that result from using that retirement date.

Witness Dunkel's four remaining points pertained to extending the life span of the combined cycle plants from 40 years to 45 years, applying gross salvage amounts related to simple cycle plants to the combined cycle plants, extending the life spans of the solar facilities from 30 years to 35 years for plants installed in 2021 or later, and maintaining the current service life for the Powerline BESS at 15 years.

³² "Each electric utility shall submit to the Public Service Commission a 10-year site plan which shall estimate its power-generating needs and the general location of its proposed power plant sites." Section 186.801(1), F.S.

Notice of Identified Adjustments

Two adjustments identified by DEF in its NOIA related to proposed depreciation parameters. The first of these adjustments was associated with the retirement date of the Anclote Generating Facility. The 2023 Depreciation Study used a retirement date of 2029. However, in its NOIA, DEF stated that its current plans are to operate that plant until 2042, which is the retirement date currently in effect.

The second depreciation-related adjustment stems from DEF's misapplication of an ASL/survivor curve combination for rotable parts. DEF used this ASL/survivor curve combination to determine the depreciation rates for its simple cycle plants, when this curve/life combination should have only been used for their combined cycle plant accounts. This adjustment, along with the retirement date change for the Anclote Facility, resulted in a decrease of \$28.4 million to DEF's proposed retail depreciation expense for the 2025 projected test year.

Adjusted Depreciation Study/Settlement Agreement

Paragraph 22 of the Settlement describes the adjustments made to DEF's 2023 Depreciation Study that are included in the Settlement. DEF's Adjusted Depreciation Study is included as Exhibit 7 to the Settlement. These adjustments include both of the adjustments referenced in the NOIA. Beyond the two adjustments discussed above, the Settlement proposes extending the ASLs for all solar facilities from 30 to 35 years, revising the ASLs for DEF's combined cycle plants from 40 to 45 years, and maintaining the currently-approved depreciation rates for all transmission and distribution accounts. Although not explicitly stated in the Settlement, the 2023 Depreciation Study retains all of the currently-approved depreciation parameters and rates for DEF's General Plant accounts as well. These adjustments result in a retail depreciation expense reduction of approximately \$72.2 million from the NOIA, or approximately \$100.6 million from DEF's original filing. This represents a depreciation expense reduction of approximately 10.7 percent. We find the proposed depreciation rates, accruals, and treatment of theoretical reserves resulting from DEF's Adjusted Depreciation Study to be reasonable and supported by the record.

15. Production Tax Credit True-Up

The Settlement includes the implementation of a true-up mechanism with regard to the level of Production Tax Credits (PTCs) associated with eligible solar generation facilities. PTCs are a tax credit that reduces income tax expense. The level of the credit is based on the megawatt/kilowatt hours (mWh/kWh) of solar energy produced by a qualifying facility during a tax year. Solar energy facilities that were placed in-service on or after January 1, 2022 are eligible for PTCs.

The Settlement allows the Company to implement a true-up with respect to the level of PTCs associated with the construction of solar facilities that are intended to go into service between 2025 and 2027. The terms of the Settlement dictate that the PTCs associated with the solar facilities must be calculated using the 27 percent net capacity factor provided in the

exhibits sponsored by witness Panizza. DEF states that it did not include any projected capacity degradation factor in the calculation of the PTCs associated with the solar facilities for the period 2025 through 2027. We find the 27 percent capacity factor to be appropriate to be used in the calculation of the PTCs associated with the solar facilities.

According to DEF witness Olivier, the Company has been flowing back the benefits of the PTCs under the 2022 Inflation Reduction Act since 2022. However, there is a fair amount of uncertainty in forecasting the credits to be received. As explained by DEF witness Panizza, the Company had to make certain forecast assumptions about the amount of kWh that would be generated from the applicable solar plants to achieve the PTCs because generation can vary due to weather and other circumstances. DEF witness Panizza explained the amount of tax benefits associated with the solar PTCs that customers will ultimately receive will be reduced by costs associated with obtaining and maximizing the value of the tax benefits.

The Settlement establishes a true-up mechanism which reconciles the differences between the calculated PTCs based on the assumptions in DEF's rate case filing on capacity factor, PTC rates, and monetization rates, and the PTCs that DEF actually receives. DEF will perform this true-up calculation annually for each of the years. DEF will include the resulting difference, calculated on a pretax basis, in its next Capacity Cost Recovery Clause filing, ensuring that any over- or under-recovery of PTCs is addressed promptly, and that the exact amount of credits that DEF receives is passed on to customers. This contributes to providing fair, just, and reasonable rates for customers.

We find the Production Tax Credit True-Up mechanism, as set forth in the Settlement, facilitates DEF's ability to provide clean energy for customers at a fair, just, and reasonable rate. Furthermore, it establishes a methodology to expedite a new value stream in support of DEF maximizing its eligibility for PTCs and passing on the associated benefits to customers in a timely manner. Based on the evidence in the record, we conclude the Production Tax Credit True-Up mechanism is appropriate.

16. <u>Asset Optimization Mechanism</u>

We approved an incentive mechanism for all investor-owned utilities in Order No. PSC-00-1744-PAA-EI. ³³ In that Order, we found that the appropriate incentive for utilities to engage in wholesale energy sales to be 20 percent of gains above the three year moving average of such sales, with 80 percent of the gains being retained by retail ratepayers. All gains below the three-year rolling average would be credited to ratepayers. Gains from all other activities, such as short term wholesale purchased power agreements, would be credited to ratepayers at 100 percent. This incentive mechanism as approved in 2000 currently applies to DEF.

In its petition for rate increase, DEF proposed to implement a new Asset Optimization Mechanism (AOM), with an effective date of January 1, 2025. The AOM would apply to short-term wholesale power sales as well as short-term wholesale power purchases and asset

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³³ Order No. PSC-00-1744-PAA-EI

optimization activities. Asset optimization activities include, but are not limited to: gas storage utilization, delivered gas sales, gas production area sales, gas transportation sales, electric transmission capacity sales, outsourcing of optimization functions, coal transportation savings and sales of renewable energy credits associated with DEF's Clean Energy Impact program. Under the program, ratepayers receive 100 percent of the first \$4.9 million in gains generated from the approved activities. For all gains between \$4.9 and \$9.8 million, customers receive 40 percent and DEF receives 60 percent. For all gains above \$9.8 million, ratepayers and DEF each receive 50 percent. The Settlement includes AOM without any modifications from the original filing.

The AOM before us in the Settlement is consistent with the AOM programs we have approved for TECO³⁴ and FPL³⁵ as part of prior rate case settlements. No intervening parties provided testimony regarding DEF's proposed AOM. Thus, the only record evidence regarding the AOM as proposed supports its inclusion as part of DEF's multi-year rate framework. For these reasons, we find the AOM to be appropriate, supported in the record, and consistent with our controlling precedent.

17. Storm Damage Cost Recovery Surcharge

Each utility is required to file a Storm Damage Self-Insurance Reserve Study (Storm Reserve Study) with us at least once every five years or when the utility is seeking a change to its target accumulated balance or annual accrual amount for Account No. 228.1.³⁶ In its original filing, DEF requested to maintain its existing storm reserve of \$132 million and file its updated Storm Reserve Study on or before January 2026. DEF's existing storm reserve amount and last Storm Reserve Study were approved as part of its 2021 Settlement Agreement. This Settlement allows DEF to maintain its existing storm reserve amount of approximately \$132 million and defer filing its next storm reserve study until no later than when DEF files its next rate case.

The Settlement also includes provisions for the process of petitioning for the recovery of storm damage costs. Specifically, the recovery of storm damage costs will be limited to only those costs caused by tropical systems named by the National Hurricane Center.³⁷ The costs will be calculated by estimating the incremental costs above the level of storm reserve prior to the storm event, including replenishment of the storm reserve to approximately \$132 million (retail). The Company will begin to collect recovery on an interim basis 60 days after the Company files a cost recovery petition based on a 12-month recovery period, subject to our approval and true-up. Unless we order otherwise, the Signatories agree that the Company will recover costs through the Storm Cost Recovery Surcharge on energy-based rates (i.e. rate billed in c/kWh), and to retain consistency, the recovered funds will be subject to true up via energy-based rates.

³⁴ Order No. PSC-2021-0423-S-EI, issued November 10, 2021, in Docket No. 20210034-EI, *In re: Petition for rate increase by Tampa Electric Company*.

³⁵ Order No. PSC-16-0560-AS-EI, issued December 15, 2016, in Docket No. 160021-EI, *In re: Petition for rate increase by Florida Power & Light Company*.

³⁶ Rule 25-6.0143(1)(1), F.A.C.

³⁷ Rule 25-6.0143 F.A.C.

We find that DEF's storm reserve remaining at approximately \$132 million and the Utility's next Storm Reserve Study being filed no later than when DEF files its next rate case are appropriate and reasonable provisions in this Settlement, and are supported by the record. Furthermore, the Storm Cost Recovery Surcharge process allows DEF to avoid regulatory lag by recovering costs due to storm damage quickly and effectively, subject to refund, while allowing all parties and us the opportunity to review all costs.

18. <u>Interruptible Credits, Neighborhood Energy Saver Program, and Smart Thermostats</u>

In its initial MFR filing, DEF incorporated reductions to its demand credits for voluntary participants in its Interruptible (IS), Curtailable (CS), and Standby Generation (GSLM-2) tariffs that were included in its conservation goals proceeding. Witnesses for FIPUG, PCS Phosphate, and Nucor argued that DEF should either increase the proposed demand credits or make other adjustments to reflect DEF's request to limit the net impact of any credit changes to IS, CS, and GSLM-2 customers.

The Settlement establishes credit levels for customers taking service under the IS, CS, and GSLM-2 tariffs, which may not be reset until DEF's next general base rate proceeding. The term also restricts DEF from proposing modifications to the credits during the next Florida Energy Efficiency and Conservation Act (FEECA) goalsetting and plan proceedings. A filing was also required in the most recent FEECA goalsetting proceeding³⁸ to stipulate to the positions within the Settlement. The results of the Participant, Rate Impact Measure, and Total Resource Cost Tests for the modifications showed that the proposed demand credits were cost-effective under all three Tests. The increase in the demand credits does not increase DEF's conservation goal achievements but will increase program costs recovered through the Energy Conservation Cost Recovery Clause (ECCRC). In other words, this component of the Settlement results in additional costs recovered through a clause with no commensurate benefit.

The Settlement also requires DEF to file modifications to a request to increase the participation goal for its Neighborhood Energy Saver program by 10 percent, and an increase in the installation of smart thermostats in the program from 10 percent of participants to 40 percent of participants in the FEECA goalsetting docket. There was no proposal associated with the FEECA goalsetting filings in the Company's original filing. No parties argued against this term during the evidentiary hearing. The results of the Participant, Rate Impact Measure, and Total Resource Cost Tests for the revised programs showed that the modified programs were cost-effective. Unlike the increase in credits discussed above, the projected increase in participation and smart thermostat installations should produce higher demand and energy savings, and will increase program costs recovered through the ECCRC. We approved these modifications to DEF's conservation goals in Docket No. 20240013-EI.³⁹

We find that the proposed IS, CS, and GSLM-2 demand credits, while cost-effective, will increase costs through the ECCRC without providing incremental demand or energy savings.

³⁸ Docket No. 20240013-EI, In re: Commission review of numeric conservation goals (Duke Energy Florida, LLC).

³⁹ Order No. PSC-2024-0429-FOF-EG, issued September 20, 2024, in Docket No. 20240013-EG, *In re: Commission review of numeric conservation goals (Duke Energy Florida, LLC).*

The Neighborhood Energy Saver program modifications previously approved in Docket No. 20240013-EI encourage participation in demand-side management programs, reduce seasonal peak demand and annual energy consumption, and are cost-effective for the general body of ratepayers.

THE PUBLIC INTEREST

We now turn to our ultimate determination: "whether the settlement agreement, in light of [our] findings of fact, is in the public interest and results in rates that are fair, just, and reasonable." We make this determination based upon review of the Settlement as a whole. The statutory guidance for determining whether a settlement agreement is in the public interest is found primarily in Section 366.06(1), F.S., 42 which provides in pertinent part as follows:

In fixing fair, just, and reasonable rates for each customer class, the commission shall, to the extent practicable, consider the cost of providing service to the class, as well as the rate history, value of service, and experience of the public utility; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures.

The unopposed Settlement as a whole results in fair, just, and reasonable rates. The authorized ROE range of 9.3 to 11.3 percent, with a midpoint of 10.3 percent, is consistent with the record evidence, and only a modest increase from the existing, approved ROE. Coupled with the 53 percent equity ratio, this ROE will allow DEF to maintain its credit rating and financial health and provide investors with a reasonable return. This stability will allow DEF to continue its efforts to diversify generation, strengthen its transmission and distribution system, and otherwise maintain and improve utility delivery.

Several aspects of the Settlement are particularly noteworthy in their positive rate impact. The Company's monetization of the ITCs will offset the need for a base rate increase in 2027, 43 reduce bill impacts for customers, and contribute to the strength of DEF's three-year rate plan. Settlement negotiations also resulted in reductions in numerous areas, including plant in service, executive incentive compensation and other benefits, dismantlement accruals, and depreciation expense. DEF also made some parent debt tax adjustments, as well as an adjustment to expenses or treatment of other deferral accounts. The result is a total base rate revenue reduction from the original rate request of \$736 million to the Settlement amount of \$403 million, a 45% decrease. The amount of this revenue allocated to residential was capped at 95% of the system average increase, with the revenue differential from this allocation being assigned on an equal percent basis to the remaining non-residential classes. As a result, DEF expects that January 2025

⁴⁰ *FAIR*, 371 So. 3d at 910.

⁴¹ See Sierra Club v. Brown, 243 So.3d 903, 909 (Fla. 2018).

⁴² FAIR, 371 So. 3d at 912 ("A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.).

⁴³ The only anticipated rate increases in 2027 are those that may result from one or more SoBRAs.

customer bills will be lower than December 2024 bills.⁴⁴ The average annual residential bill increase over the three-year period 2025-2027 is expected to be two percent, which is less than the current rate of inflation.

We listened to many ratepayer comments at the service hearings in June and read numerous customer emails and letters that were filed in this docket. Most of these ratepayers stated that they are members of one or more of the organizations that intervened or are interested persons⁴⁵ in this docket. Almost all of the comments and emails objected to the level of the rate increase originally proposed by DEF.

As discussed immediately above, DEF substantially reduced its proposed rate increase in the Settlement. None of the organizations representing the ratepayers who commented negatively on the originally proposed rates opposed the Settlement. The unfavorable written correspondence regarding the proposed rate increase virtually ceased upon filing of the Settlement.

As discussed above, the cost of capital structure in the Settlement ensures that DEF will have the resources it needs to add generation, strengthen its transmission and distribution system, and otherwise maintain and improve the resiliency of the system. Equally important as planning for known needs is establishing processes for the anticipated yet unknown impacts of storms. To that end, the Settlement continues DEF's storm cost recovery mechanism. This mechanism has been and will continue to be used by DEF for timely cost recovery after a storm event, which avoids regulatory lag and benefits the ratepayers by assisting swift storm response efforts.

We next turn to Section 366.82(10), F.S. – a provision within FEECA – in determining whether the Settlement is in the public interest. ⁴⁶ FEECA requires that we adopt appropriate goals to increase the development of demand-side renewable energy systems. We review the goals of each utility subject to FEECA at least every five years in a goalsetting docket. ⁴⁷

We opened Docket No. 20240013-EI, the FEECA goal-setting docket for DEF, in February 2024. Because that docket and this rate case were open at the same time, the parties were able to address FEECA issues, as necessary, in both dockets. The parties availed themselves of this opportunity. As fully discussed above, paragraphs 8, 14, and 33 of the Settlement require that DEF file a Joint Notice of Necessary Stipulations in Docket No. 20240013-EI stipulating to provisions concerning IS/CS/GSLM-2 credits, participation goals for the Neighborhood Energy Saver program, and installation goals for smart thermostats. On August 8, 2024, DEF filed and we approved in Docket No. 20240013-EI a set of stipulations including those required by the Settlement. 48

⁴⁴ This expectation does not take into account recovery for any storm restoration costs that may arise from this year's hurricane season.

⁴⁵ The American Association of Retired Persons, for instance, did not formally intervene but is listed as an interested person in this docket.

⁴⁶ FAIR, 371 So. 3d at 912 ("A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.).

⁴⁷ Section 366.82(6), F.S.

⁴⁸ Order No. PSC-2024-0429-FOF-EG.

We have reviewed and considered the record evidence regarding DEF's performance under FEECA, and find that the rates established in the Settlement are fair, just, and reasonable, consistent with Section 366.82(10), F.S., and the Settlement itself is in the public interest.

The Settlement is also consistent with and furthers the Legislature's finding "that it is in the public interest to promote the development of renewable energy resources in this state." Through the SoBRA process, the Settlement provides for the addition of up to 900 megawatts of cost-effective solar generation. This generation will produce up to two million megawatts of emissions-free energy, which is enough to power between 250,000 and 300,000 homes at peak production.

In determining whether a Settlement is in the public interest, we have also considered "the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and the value of such service to the public; the ability of the utility to improve such service and facilities; and energy conservation and the efficient use of alternative energy resources." ⁵⁰

DEF has committed to numerous measures designed to enhance service and value to the public. Under the terms of the Settlement, DEF has agreed to suspend disconnections on specified high-temperature days and to waive all reconnection fees, including those for delinquent accounts. DEF also agreed to charge income-qualified persons for only actual usage if that amount is below the minimum bill (\$30) and the ratepayer is not net-metered (i.e., rooftop solar). These measures will assist those who are finding it difficult to stay current on their utility bill. As noted above, DEF has also committed to increase both participation in its Neighborhood Energy Saver program and installation of smart thermostats for income-qualified ratepayers. These programs are designed to benefit ratepayers by encouraging conservation measures and lowering bills.

CONCLUSION

The Settlement resolves all material issues in this docket. Every party to this docket has either signed or indicated no opposition to the Settlement. While no amount of agreement or non-opposition relieves our duty to review a settlement agreement and ensure that it complies with governing law, as we have done here, the complete absence of opposition in this docket indicates a high degree of compromise among various entities and groups. One dozen parties intervened, actively opposed DEF's proposal on numerous grounds, engaged in vigorous discovery, and then undertook settlement negotiations. The resulting unopposed agreement that resolves all issues in this docket is evidence of common ground among parties who began with fundamental differences, ⁵¹ and weighs positively in our determination of whether the Settlement is in the public interest.

⁴⁹ Section 366.91(1), F.S

⁵⁰ Section 366.041(1), F.S.

⁵¹ The parties engaged on the fundamental issue of test years before DEF even filed the petition for rate increase. *See* Document Nos. 00879-2024 (OPC opposition to test year letter) and 00970-2024 (DEF response).

We have considered and discussed in this Final Order each of the major elements of the Settlement in light of the record evidence and governing law. For all of the reasons we have set forth herein, we conclude that the terms of the Settlement, taken as a whole, are in the pubic interest and result in rates that are fair, just, and reasonable.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Joint Motion for Approval of 2024 Settlement Agreement is hereby granted. It is further

ORDERED that the 2024 Settlement Agreement, filed in this docket July 15, 2024, and supplemented on July 22, 2024 (Exhibits 5 and 6), and attached hereto, is approved. It is further

ORDERED that Duke Energy Florida, LLC, shall file tariff sheets that are consistent with this Final Order. It is further

ORDERED that our staff shall have administrative authority to review the tariff sheets to ensure that they are complete and consistent with this Order. It is further

ORDERED that this docket shall be closed upon our staff's verification that the tariffs submitted by Duke Energy Florida, LLC, are complete and consistent with this Order.

By ORDER of the Florida Public Service Commission this 8th day of November, 2024.

ADAM J. TEITZMAN

Commission Clerk

Florida Public Service Commission 2540 Shumard Oak Boulevard

Tallahassee, Florida 32399

(850) 413-6770

www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Office of Commission Clerk, and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.



FILED 7/15/2024 DOCUMENT NO. 07553-2024 FPSC - COMMISSION CLERK

Dianne M. Triplett

July 15, 2024

VIA ELECTRONIC FILING

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

Re: Duke Energy Florida, LLC's Petition for Rate Increase by Duke Energy Florida, LLC: Docket No. 20240025

Dear Mr. Teitzman:

Enclosed for filing on behalf of Duke Energy Florida, LLC ("DEF") is DEF's Joint Motion for Approval of Settlement Agreement, along with the following:

- 2024 Settlement Agreement
- Exhibit No. 1 Adjustments to DEF's Rate Case;
- Exhibit No. 2 ITC Scenarios;
- Exhibit No. 3 2025 Jurisdictional Separation Factors;
- Exhibit No. 4 2025 Class Cost of Service Study;
- Exhibit No. 5 Rate Design Schedules;
- Exhibit No. 6 Rate Design Changes; and
- Exhibit No. 7 DEF's Adjusted Depreciation Study.

DEF's Exhibit No. 5 - Rate Design Schedules and Exhibit No. 6 - Rate Design Changes will be filed in the near future.

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

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mh Enclosures

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

Attachment A Page 2 of 388

2024 REDACTED SETTLEMENT AGREEMENT DOCKET NUMBER 20240025-EI

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Docket No. 20240025-El

Duke Energy Florida, LLC.

Dated: July 15, 2024

JOINT MOTION FOR APPROVAL OF 2024 SETTLEMENT AGREEMENT

Duke Energy Florida, LLC, ("DEF" or the "Company"), Citizens through the Office of Public Counsel ("OPC"), Florida Retail Federation ("FRF"), Florida Industrial Power Users Group ("FIPUG"), Nucor Steel Florida, Inc. ("Nucor"), and White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate – White Springs ("PCS Phosphate") (collectively referred to as "Signatories") jointly move the Florida Public Service Commission ("Commission") to review and approve on an expedited basis the attached 2024 Settlement Agreement as full and complete resolution of all matters pending in Docket No. 20240025-EI in accordance with Section 120.57(4), Florida Statutes, and to enter a final order reflecting such approval to effectuate implementation of the 2024 Settlement Agreement. In support of this Joint Motion, the Signatories state:

- On January 31, 2024, DEF filed a test year notification letter with the Commission, pursuant to Rule 25-6.140, F.A.C.
- On April 2, 2024, DEF filed a Petition for Rate Increase ("Petition") with the Commission, along with Minimum Filing Requirement schedules ("MFRs") and prefiled direct testimony and exhibits of 21 witnesses in support of the Petition.
- OPC, FRF, FIPUG, Nucor, PCS Phosphate, and several other parties intervened in the docket and have engaged in extensive discovery, including written discovery and

depositions, and many of these parties submitted direct responsive intervenor testimony challenging the merits of DEF's Petition.

- 4. On July 2, 2024, DEF filed rebuttal testimony and exhibits of 19 witnesses.
- 5. On July 8, 2024, DEF and OPC filed a Motion to Suspend Procedural Schedule, indicating that an agreement in principle had been reached and requesting additional time to present a complete settlement agreement. As a result of the extensive litigation efforts of the Signatories, the Signatories have reached a comprehensive settlement of all issues in Docket No. 20240025-EI. The 2024 Settlement Agreement is attached hereto as Attachment 1.1 The Signatories request that, following the Commission's review of this Joint Motion and the 2024 Settlement Agreement, the Commission grant the Joint Motion and approve the Settlement Agreement in order to allow for orderly implementation thereof and provide certainty to the parties and their respective constituents and customers with respect to the outcome of this proceeding.
- 6. The 2024 Settlement Agreement presents a plan that establishes base rates through the end of the year 2027. The detailed terms are set forth in the 2024 Settlement Agreement. The revenue increases contained in the 2024 Settlement Agreement are less than DEF's filed rate case request, which moderates the rate impact for DEF's customers. The 2024 Settlement Agreement further provides rate stability by freezing DEF's base rates from 2025-2027, with the exception of the allowed increases in 2025 and 2026 and provisions to add the cost of new clean solar energy.
- 7. The Signatories believe that the 2024 Settlement Agreement is reasonable and in the public interest for several reasons, including the following:

¹ The Signatories note that two of the exhibits to the 2024 Settlement Agreement, Exhibit Nos. 5 and 6, will be filed in the near future.

- a. The 2024 Settlement Agreement would provide for reasonable base rate increases in consideration of DEF's overall request;
- b. Residential, commercial and industrial customers will see lower increases in their bills than they would have experienced under DEF's original proposed rate increase;
- c. The 2024 Settlement Agreement provides DEF customers with stability and predictability with respect to their electricity rates, while allowing DEF to maintain the financial strength to make investments it believes are necessary to provide its customers with safe and reliable power;
- d. The 2024 Settlement Agreement also serves the public interest by increasing the amount of emissions-free solar power and energy that will be available to serve all of DEF's customers on a cost-effective basis; and
- e. Customers will receive relief from reconnect fees after disconnection for nonpayment, as well as relief from being disconnected for non-payment when the actual temperature is 95 degrees or higher, or when the heat index is 105 degrees or higher.
- 8. The 2024 Settlement Agreement, including Exhibits, are integral parts of the Signatories' Agreement. The Signatories have agreed to the terms and conditions of the 2024 Settlement Agreement as a comprehensive and interdependent package, such that disapproval of any portion of the 2024 Settlement Agreement would negate the effectiveness of the 2024 Settlement Agreement in its entirety. Accordingly, for all the reasons stated in this Joint Motion, the Signatories request that the Commission grant this Joint Motion and approve the 2024 Settlement Agreement in its entirety.

 The Signatories also request that the Commission consider this 2024 Settlement Agreement during the two-week period currently set aside for the final hearing in this docket (August

12-16 and August 19-23).

10. All Signatories agree with and support this Joint Motion for approval of the 2024

Settlement Agreement. The Signatories have conferred with Florida Rising Inc., League of

United Latin American Citizens, Walmart Inc., Southern Alliance for Clean Energy, and

the Sierra Club, and they do not oppose this Joint Motion or the 2024 Settlement

Agreement and EVGo Services, LLC does not object to this Joint Motion or the 2024

Settlement Agreement. DEF has conferred with Americans for Affordable Clean Energy,

Inc., Circle K Stores, Inc., RaceTrac Inc., and Wawa, Inc., and they take no position on the

Motion pending further review of the final settlement and reserve all rights to provide an

updated position upon said review.

WHEREFORE, for the reasons stated above, the Signatories respectfully request

that the Commission grant this Joint Motion to Approve the 2024 Settlement Agreement

in its entirety.

Respectfully submitted this 15th day of July, 2024.

respectionly submitted this 13 day of July, 2024

By: /s/ Dianne M. Triplett

Dianne Triplett, Esq. Deputy General Counsel Duke Energy Florida, LLC 299 1st Avenue North St. Petersburg, FL 33701 T: (727) 820-4692

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CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 15th day of July, 2024, to the following:

/s/ Dianne M. Triplett Dianne M. Triplett

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STARTING PARAGRAPH CONTENT General Retail Revenue Requirement Terms 1 Investment Tax Credit Monetization 4 Rate Design and Revenue Allocation 6 Solar Base Rate Adjustment 16 Potential Fossil Generation 17 Electric Vehicle ("EV") Program 18 Federal and/or State Corporate Income Tax Change 19 Depreciation, Dismantlement, and Storm Reserve Studies 20 Production Tax Credit True-up 23 Other General Terms 24

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Duke Energy Florida, LLC. Docket No. 20240025-EI

Dated: July 15, 2024

2024 SETTLEMENT AGREEMENT

WHEREAS, Duke Energy Florida, LLC ("DEF") filed a general base rate proceeding with the Florida Public Service Commission ("FPSC" or "Commission") in April 2024 to request new rates to be set effective January 1, 2025, January 1, 2026, and January 1, 2027;

WHEREAS, certain entities, including but not limited to Citizens of the State of Florida through the Office of Public Counsel ("OPC"), Florida Industrial Power Users Group ("FIPUG"), Florida Retail Federation ("FRF"), Nucor Steel Florida, Inc. ("Nucor"), and White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate – White Springs ("PCS Phosphate") (collectively "Intervenor Group") have intervened in DEF's case;

WHEREAS, DEF and the Intervenor Group (individually a "Party" and collectively "Parties") desire to avoid the expense and time associated with litigating a base rate proceeding by settling a number of matters, including issues that would have been litigated in such a proceeding;

WHEREAS, agreement on the matters and issues in this 2024 Settlement Agreement will promote administrative efficiency and will avoid the time, expense, and uncertainty associated with addressing the issues in the above-referenced Commission docket and other matters;

WHEREAS, nothing in this 2024 Settlement Agreement is an admission of liability, imprudence, or fault;

WHEREAS, the Parties have entered into this 2024 Settlement Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes ("F.S."), as applicable, and as a part of the negotiated exchange of consideration among the Parties to this 2024 Settlement Agreement, each has agreed to concessions to the others with the expectation, intent, and understanding that all provisions of this 2024 Settlement Agreement will be approved and enforced by the Commission without modification as to all matters addressed herein with respect to all Parties upon Commission approval of this 2024 Settlement Agreement; and

WHEREAS, the provisions of this 2024 Settlement Agreement will become effective upon Commission approval (the "Effective Date") and continue through the last billing cycle for December 2027 (the "Term"), unless otherwise specified or provided for in this 2024 Settlement Agreement.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree and stipulate as follows:

General Retail Revenue Requirement Terms

1. The test year for MFR purposes for DEF's rate case is 2025, with a further subsequent year rate adjustment in 2026 and with partial revenue requirement offsets utilizing Investment Tax Credit ("ITC") monetization in 2027. The specific rate increases for 2025 and 2026 are described further in Paragraph 3, and the ITC monetization is further described in Paragraph 4.

- 2. The following terms relating to Return on Equity ("ROE") and equity ratio shall apply:
 - a. DEF's authorized ROE shall be within a range of 9.3% to 11.3%, with a mid-point of 10,3%, upon which rates are established in this 2024 Settlement Agreement. Except as otherwise specified in this 2024 Settlement Agreement, DEF's authorized ROE range and mid-point, using a financial common equity ratio of 53 percent (investor sources), shall be used for all purposes during the Term, including for cost recovery clauses, earnings surveillance reporting, Paragraph 35 of this 2024 Settlement Agreement, and the calculation of the Company's Allowance for Funds Used During Construction ("AFUDC") rate. The applicable annual AFUDC rate will be 6.61% for all years of the Term as reflected in the attached Exhibit 1 "Adjustments to DEF's Rate Case."
 - b. The ROE in effect at the expiration of the Term of this 2024 Settlement Agreement shall continue in effect until the ROE is next reset by the Commission whether expiration occurs by operation of Paragraph 35 or otherwise.
- 3. DEF shall be authorized to increase its base rates by \$203 million effective for the first billing cycle of 2025 and by an additional \$59 million effective for the first billing cycle of 2026, for a cumulative rate increase of \$262 million, subject to the impact of any income tax legislation described in Paragraph 19(d). The adjustments to DEF's base rate case, starting with DEFs Notice of Identified Adjustments filed on June 6, 2024, in Docket No. 20240025-EI, to achieve the above-stated figures will be based on the attached Exhibit 1. The MFRs filed for the 2025 test year, as adjusted in DEF's June 6, 2024 Notice of Identified Adjustments, and as further adjusted in Exhibit 1, shall be used as the baseline

for any applicable purposes until a new baseline is established in a future general base rate proceeding.

Investment Tax Credit Monetization

- 4. The following terms regarding ITC monetization shall apply:
 - a. DEF shall, pursuant to Internal Revenue Code Section 6418, be authorized to sell, i.e., "transfer," the ITC associated with the Powerline Battery Storage project ("Powerline Battery") forecasted to go in service in 2027. Based on current IRS guidance¹, upon transfer the ITC is not subject to tax normalization rules. This will allow DEF to flow the ITC benefits through to customers in 2027. To flow the ITC benefits through to customers in 2027, (1) the Powerline Battery must be placed into service in 2027, as forecasted and intended, and (2) DEF must have current income tax expense in 2027 that is equal to or greater than the amount of the ITC. Should these two conditions precedent occur, DEF may create a regulatory asset ("ITC Regulatory Asset") to defer an amount of current tax expense up to the amount of the ITC, but no more than \$50 million (estimated Powerline Battery cost in DEF's MFR Schedule B-13 of \$165 million x 30%, net of costs), and amortize the ITC Regulatory Asset over the remaining life of the Powerline Battery, consistent with the amortization period of the ITC liability.

¹ Treasury Decision 9993 provided final regulations under IRC Section 6418 in April 2024. While the final regulations did not specifically rule on the normalization rules with regard to credits transferred under IRC Section 6418, the preamble to the final regulations within TD 9993 included a clarification from Treasury and the IRS that the transferre (i.e., seller) of a credit is not subject to the normalization rules with respect to the cash consideration received for the credit. When combined with the statutory language in IRC Section 6418 that the transferree (i.e., buyer) shall be treated as the taxpayer with respect to the transferred credit, the transferred credit is not subject to tax normalization.

- b. The Parties further agree, and DEF represents, that DEF fully intends to construct and place into service the Powerline Battery and that the ITC mechanism is not being created for the purpose of creating a deferred asset for purposes of deferring revenue requirements or for the purpose of maximizing earnings to the top of the ROE range. For the purpose of clarity of intent, the Parties have, in good faith, created a mechanism to allow DEF to avoid a 2027 base rate increase in rates while maintaining a third-year prohibition of seeking new base rates in lieu of increasing base rates in 2027 based on a 10.3% ROE mid-point.
- c. The Parties recognize that there may be scenarios that prevent DEF from receiving or transferring the ITC in 2027 at the currently expected \$50 million. For clarity, applicable contingent provisions under various scenarios with illustrative examples are provided in the attached Exhibit 2.
- d. The Parties recognize that an unforeseen event may occur with respect to the Powerline Battery ITC that has not been addressed or contemplated in this Paragraph or in Exhibit 2. In that event, the Parties agree to meet in good faith to come to a resolution, subject to Commission approval, recognizing that both DEF and customers have the right to be made whole in a subsequent Capacity Cost Recovery ("CCR") clause filing for any impact or over- or under-collection of the contemplated revenue requirements and the timing thereof.
- e. Further, DEF agrees to remove the impact of all balance sheet accounts created or adjusted through this section, including the ITC Regulatory Asset, the ITC liability, and/or the full or partial reversal of the existing

regulatory liability from rate base and/or capital structure for future ratemaking and earnings surveillance reporting purposes.

5. Except for the base rate increases provided for in Paragraphs 2, 3, 12, 16, and 35, the Company shall freeze its base rates through the last billing cycle for December 2027. As a part of this base rate freeze, the Company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred from the Effective Date through and including December 31, 2027, which are of the type which traditionally or historically have been or would be recovered in base rates, unless such deferral and subsequent recovery is expressly authorized herein or otherwise agreed to in writing by the Parties.

Rate Design and Revenue Allocation

- 6. DEF shall allocate the revenue adjustments provided for in Paragraph 3 of this 2024 Settlement Agreement to all rate classes on an equal percentage basis, except that revenues allocated to residential service shall be 95% of the system average increase and the revenue differential from a system average allocation shall be assigned on an equal percentage basis to the remaining non-residential classes.
- 7. The separation factors in the 2025 Jurisdictional Separation Study, attached as Exhibit 3, shall remain frozen throughout the Term, and the 2025 compliance Class Cost of Service Study ("COSS"), attached as Exhibit 4, utilizes the current production cost allocation methodology used in the clauses and shall be approved.
- 8. The following levels of clause-recoverable credits for Interruptible ("IS"), Curtailable ("CS"), and Standby Generation ("GSLM-2") customers shall be in effect beginning with the first billing cycle of 2025:

Credit Level
\$8.00/kw-month
\$8.00/kw-month
\$8.11 x C + \$0.10 x kwh monthly

No changes in these credits shall be implemented any earlier than the effective date of new DEF base rates implemented pursuant to a general base rate proceeding, and that such new IS/CS/GSLM-2 credits shall only be implemented prospectively from such effective date. At such time as DEF's base rates are reset in a general base rate proceeding, the IS/CS/GSLM-2 credits may be reset. In the next Demand Side Management goals and plan approval proceeding (currently anticipated to occur in 2029), DEF shall not propose to change the level of the credits. DEF shall, contemporaneously with the filing of this 2024 Settlement Agreement, file a Joint Notice of Necessary Stipulations in Docket No. 20240013-EI stipulating in that docket to the above provisions concerning IS/CS/GSLM-2 credits to resolve any related issues in that docket regarding the credits. The Parties agree that Commission approval of such stipulations is a material condition precedent to this 2024 Settlement Agreement.

9. The following delivery voltage credits shall be in effect beginning with the first billing cycle of 2025:

Delivery Level	Proposed	Proposed
	2025 \$/kW	2026-2027 \$/kW
Distribution Primary	\$1.18	\$1.26
Transmission < 230 kV	\$5.56	\$5.85
Transmission ≥ 230 kV	\$7.73	\$8.18

10. The following rate design schedules in Exhibit 5 shall be approved: MFR Schedule A-2, A-3, E-5, E-6b, E-8, E-13c, E-13d, and E-14.

- 11. All rate design changes reflected in the tariffs in Exhibit 6 shall be approved. The Parties agree that the rate designs reflected in the attached tariffs are non-precedential and that no Party waives any right to advocate for different rate designs in future cases.
- 12. DEF recovers approximately \$3 million annually in reconnect fees from customers. For the Settlement Term, DEF will set this charge to zero, and will be allowed to recover this amount through reallocation to other elements of its base rates by the foregone service fee revenues for each year. These adjustments will be reflected on MFR Schedule E-8, in Exhibit 5, as lower service charge revenue offset by higher base revenue. Given billing system limitations, the customers will still see a line item on their bill for "reconnect charge" but it will reflect \$0.
- 13. For the duration of the Term, DEF will not disconnect power for nonpayment of bills for any customer in a Duke Energy Florida Operations Zone with a projected actual temperature of 95 degrees or greater, or with a forecasted 105-degrees heat index, for the day as of 7 AM local time, based on Duke Energy's meteorological forecasts.
- 14. DEF shall, contemporaneously with the filing of this 2024 Settlement Agreement, file a Joint Notice of Necessary Stipulations in Docket No. 20240013-EI to increase the participation goal for Neighborhood Energy Saver ("NES") program by 10% and to increase the installation of smart thermostats from 10% to 40%. The Parties agree that Commission approval of such stipulation is a material condition precedent to this 2024 Settlement Agreement.
- 15. DEF shall be permitted to continue the implementation of the minimum bill of \$30. If, during the Term, an income-qualified customer who is not also a net metering customer contacts DEF and indicates receipt of a bill increased by the minimum bill, DEF shall manually provide a credit on a future bill such that the bill will reflect customer charge and

actual usage rather than the \$30 minimum bill. DEF shall consider a customer to be income-qualified for purposes of this Paragraph if they submit documentation for current participation in any of these or related programs: Supplemental Security Income ("SSI"), Medicaid, Temporary Assistance for Needy Families ("TANF"), SNAP-EBT, Low Income Home Energy Assistance Program ("LIHEAP"), and Duke Energy NES. DEF will, for the Term, keep a record of the customers who meet the above-referenced eligibility requirements and make best efforts to ensure each affected account is checked monthly and if it receives a minimum bill adjustment, to proactively provide a credit on a future bill.

Solar Base Rate Adjustment ("SoBRA")

16.

a. DEF projects that for purposes of the cost recovery set forth in this Paragraph, it will undertake construction of approximately 300 MW per calendar year of solar generation (for a maximum of 900 MW) reasonably projected to go into service during the Term of this 2024 Settlement Agreement or within one year following expiration of the Term. DEF will make its best efforts to ensure that four solar facilities go into service in each year. In light of its customers' expectation and desire of manageable bill impacts, this timing reflects the intent and understanding of the Parties, but the Parties acknowledge that the in-service dates of the facilities may be slightly delayed such that they will be placed in service in the following year originally projected, including 2028. DEF must file for Commission approval by December 31, 2027, of any facilities that will be placed in rates pursuant to this Paragraph 16. It is the intent of the Parties that in no event may DEF delay the in-service dates of the facilities such that all 12 facilities are brought into service in 2027. Solar base rate adjustments may be

authorized for solar projects for which DEF files for Commission approval pursuant to this Paragraph 16 during the Term. For each solar project that is approved by the Commission for cost recovery pursuant to the process described in this Paragraph 16, DEF's base rate levels will be increased by the incremental annualized base revenue requirement (as defined in Subparagraph 16.d.) for the first 12 months of operation (the "Annualized Base Revenue Requirement"), but in no event before the facility is in commercial operation. Solar investment costs will be removed from rate base in DEF's filed 2025 COSS, including any construction costs on solar projects that are forecasted to go in service beyond the Term of this 2024 Settlement Agreement, and as such, DEF will be allowed to accrue a carrying charge to be added to the construction work in progress balances based on the applicable AFUDC rate on all solar projects while under construction during the Term of this Settlement Agreement. The SoBRA Annualized Base Revenue Requirement shall include the foregone Clean Energy Connection expansion revenues of \$7.5 million for each of the first five solar facilities that served to reduce DEF's base rate revenue requirements in its Minimum Filing Requirements ("MFR"). The Commission's approval of a solar generation project authorized under this 2024 Settlement Agreement (assuming DEF otherwise timely seeks approval of such generation within the Term) may occur before or after expiration of the Term. The solar facilities constructed or acquired pursuant to this Paragraph 16 must be scheduled and reasonably projected to be placed into service no later than one year following the expiration of the Term. DEF shall demonstrate that each group of SoBRA projects: 1) on a Cumulative Present Value Revenue Requirements ("CPVRR") basis, shows positive benefits that exceed costs within ten years of the commercial in-service date; 2) are 100 percent dedicated to serve retail load; and 3) meet a 1.15 to 1 benefit to cost ratio. By agreeing to this benefit to cost ratio, DEF does not concede that this is an appropriate metric by which to evaluate the cost effectiveness of any new resource. DEF's agreement to utilize this test is limited solely to the SoBRAs approved in this 2024 Settlement Agreement and shall have no precedential value in any future proceeding.

- b. For solar generation projects subject to the Florida Electrical Power Plant Siting Act (i.e., 75 MW or greater), DEF will file a petition for need determination pursuant to Chapter 25-22, F.A.C. If approved pursuant to the procedures described in this Paragraph and Section 403.519, F.S., DEF will calculate and submit for Commission confirmation the base rate adjustment for each such solar project, consistent with Subparagraphs 16.d. and 16.e.
- c. Solar generation projects not subject to the Florida Electrical Power Plant Siting Act (i.e., fewer than 75 MW), also will be subject to approval by the Commission as follows: (i) DEF will file a request for approval of the solar generation project in a separate docket; and (ii) the issues for determination are limited to: the reasonableness and cost effectiveness of the solar generation projects (i.e., will the projects lower the projected system CPVRR as compared to such CPVRR without the solar projects and whether the projects show positive benefits that exceed costs within ten years); whether the solar projects meet a 1.15 to 1 benefit to cost ratio; whether the solar projects are 100 percent dedicated to serve DEF's retail load; and the amount of revenue requirements. Any Party may challenge the reasonableness of DEF's actual or projected solar project costs. If approved, DEF will calculate and submit for Commission confirmation the base rate adjustment for each such solar project, consistent with Subparagraphs 16.d. and 16.e.

- Each base rate adjustment allowed by or implemented pursuant d. to this Paragraph is to be reflected on DEF's customer bills by increasing customer, demand, and energy base rate charges by an equal percentage contemporaneously; however, consistent with Paragraphs 8 and 9, the delivery voltage credits and IS/CS/GSLM-2 credits shall not be changed for this base rate adjustment. The calculation of the percentage change in rates will be based on the ratio of (i) the forecasted jurisdictional Annualized Base Revenue Requirement for the solar project(s) covered by any single base rate increase to (ii) the forecasted retail base revenues from the sales of electricity during the first twelve months of commercial operation. The forecasted retail base revenues from the sales of electricity during the first twelve months of commercial operation will be based upon DEF's billing determinants for the first 12 months following such project's commercial in-service date, where such sales forecast is that used in DEF's then-most-current CCR Clause filings with the Commission, including, to the extent necessary, projections of such billing determinants into a subsequent calendar year so as to cover the same 12 months as the first 12 months of each such solar project's operation. DEF shall be authorized to begin applying the base rate charges for each adjustment authorized by this Paragraph to meter readings beginning with the first billing cycle on or after the commercial in-service date of that solar generation project.
- e. Each base rate adjustment created by this Paragraph will be calculated using a 10.3% ROE and DEF's projected 13-month average capital structure for the first 12 months of operation, including all specific adjustments consistent with DEF's most recently filed December earnings surveillance report, and adjusted to include an ADIT proration adjustment consistent with 26 C.F.R. Section 1.167(I)-1(h)(6)

and adjusted to reflect the inclusion of investment tax credits on a normalized basis if normalization is required by the Internal Revenue Service.

- f. In the event that the actual capital expenditures are less than the approved projected costs, included in the petition for cost recovery and used to develop the initial base rate adjustment, the lower figure shall be the basis for the full revenue requirements and a one-time credit will be made through the CCR Clause. In order to determine the amount of this credit, a revised base rate adjustment will be computed using the same data and methodology incorporated in the initial base rate adjustment, with the exception that the actual capital expenditures will be used in lieu of the capital expenditures on which the Annualized Base Revenue Requirement was based. On a going-forward basis, base rates will be adjusted to reflect the revised base rate adjustment. The difference between the cumulative base revenues since the implementation of the initial base rate adjustment and the cumulative base revenues that would have resulted if the revised base rate adjustment had been in-place during the same time period will be credited to customers through the CCR Clause with interest at the 30-day commercial paper rate as specified in Rule 25-6.109, F.A.C.
- g. In the event that actual capital costs for solar generation projects in any filing are higher than the projection on which the Annualized Base Revenue Requirement was based, DEF at its option may initiate a limited proceeding per Section 366.076, F.S., limited to the issue of whether DEF has met the requirements of Rule 25-22.082(15), F.A.C. Nothing in this 2024 Settlement Agreement shall prohibit a Party from participating in any such limited proceeding for the purpose of challenging whether DEF has met the requirements of Rule 25-22.082(15), F.A.C., or otherwise acted in accordance with this 2024 Settlement Agreement. If the Commission finds that DEF

has met the requirements of Rule 25-22.082(15), F.A.C., then DEF shall increase the base rate adjustment at issue by the corresponding incremental revenue requirement due to such additional capital costs, provided, consistent with Subparagraph 16(a) above, DEF is prohibited from recovering through the SoBRA mechanism any costs that would result in a benefit to cost ratio lower than 1.15 to 1, as specified in Paragraph 16(a) above. However, DEF's election not to seek such an increase in base rates shall not preclude DEF from booking any incremental costs for surveillance reporting and all regulatory purposes subject only to a finding of imprudence or disallowance by the Commission. Nothing in this 2024 Settlement Agreement shall preclude any Party to this 2024 Settlement Agreement or any other lawful party from participating, consistent with the full rights of an intervenor, in any such limited proceeding.

Potential Fossil Generation

17. DEF shall have the option to petition the Commission to approve potential acquired fossil generation, not to exceed 750 MW's, no later than the expiration of the Term of this 2024 Settlement Agreement. Parties do not waive their right to oppose the acquisition but will not assert or contend that the final 2024 Settlement Agreement bars the proceeding and will not assert or contend that the proceeding be used as a vehicle for a "rate case-type" inquiry. Any recovery of costs, rate base, and revenue requirements associated with such acquisition may only begin following a demonstration by DEF, and approval by a final order of the Commission (i.e., a non-protested Proposed Agency Action Order that is made final by a Consummating Order or a final order following a hearing, if one is held), that the proposed acquisition is cost effective. If the Commission approves the acquisition and retail rate recovery of the potential acquired fossil generation, then during the

REDACTED

Settlement Term, DEF shall be allowed recovery of the revenue requirements associated with the acquired asset

the Commission has approved retail rate recovery, then when DEF is next permitted to file for a general base rate increase outside the Settlement Term, DEF will be permitted to prospectively recover the remaining revenue requirements of the acquisition through base rates.

Electric Vehicle ("EV") Program

18.

- a. In the 2021 Settlement, DEF was authorized to implement a residential EV off-peak charging load management program. This program will continue, and the applicable tariffs are amended to reflect the credit amount and the on-peak/off-peak charging periods, as reflected in the attached residential tariffs, which are part of Exhibit 6.
- b. DEF is authorized to add a make ready credit EV program, as proposed in its rate case filing, and defer the costs to a regulatory asset to be amortized over a period of forty-eight (48) months beginning in the month following each credit that DEF provides, but no sooner than January 1, 2025. All associated costs with this program are reflected in

- the Jurisdictional Separation Study and COSS included in Exhibits 3 and 4, respectively.
- c. DEF will publish the make ready credit EV program custom incentive calculator (for public chargers over 50 kW) on its website. DEF will make an annual informational filing with the Commission to provide any updates to the underlying assumptions and inputs.
- d. DEF is permitted to continue to amortize over five years any costs recorded in a regulatory asset between 2021 and 2024 that are associated with the rebate program for Commercial & Industrial ("C&I") customers established in the 2021 Settlement.
- e. DEF may continue to own and operate the Direct Current Fast Charge ("DCFC") and level 2 charging stations that it was authorized to install as a result of the 2017 and 2021 Settlement Agreements. The revenue requirements for these costs are reflected in DEF's Jurisdictional Separation Study and COSS included in Exhibits 3 and 4, respectively, in rate base continuing in 2025, and in the base rate increases referenced in paragraph 3.
- f. Finally, DEF may file for separate Commission approval of an optional pilot rate suitable for EV DCFC customers and will work with interested parties to develop the proposed pilot rate.

Federal and/or State Corporate Income Tax Change

19. The following terms relating to federal, and state corporate income taxes shall apply:

a. Federal or state corporate income tax changes occurring after the Effective Date ("Tax Reform") can take many forms, including changes to tax rates, changes to deductibility of certain costs, and changes to the timing of deductibility of certain costs. Therefore, the impact of Tax Reform could impact the effective tax rate recognized by DEF in FPSC adjusted reported net operating income and the measurement of existing and prospective deferred federal income tax assets and liabilities reflected in the FPSC adjusted capital structure. Congress last reduced the maximum federal corporate income tax rate in the Tax Cuts and Jobs Act of 2017 ("TCJA"), which amended parts of the Internal Revenue Code and resulted in a maximum federal corporate income tax rate reduction from 35% to 21%. Prior to the TCJA, Congress last reduced the maximum federal corporate income tax rate in the Tax Reform Act of 1986 ("TRA"). As parts of TCJA and TRA, Congress included a transition rule that, as an eligibility requirement for using accelerated depreciation with respect to public utility property, specified the method and period for returning to customers the portion of the resulting excess deferred income taxes attributable to the use of accelerated depreciation. This is referred to as tax normalization for public utilities and results in "protected" items. Specifically, for DEF, the Average Rate Assumption Method was used to comply with the transition rules. To the extent future Tax Reform includes a transition rule applicable to excess deferred federal income tax assets and liabilities ("Excess Deferred Taxes") or deficient deferred federal income tax assets and liabilities ("Deficient Deferred Taxes"), defined as those that arise from the re-measurement of those deferred federal income tax assets and liabilities at the new applicable corporate tax rate(s), those "protected" Excess and/or Deficient Deferred Taxes will be governed by the Tax Reform transition rule. Excess and/or Deficient Deferred Taxes not governed by the Tax Reform transition rule will be referred to as "unprotected."

b. If Tax Reform is enacted during the Term, DEF will quantify the impact of Tax Reform on its Florida Jurisdictional base revenue requirement as projected in DEF's forecasted earnings surveillance report for the calendar year that includes the period in which Tax Reform is effective. If Tax Reform is enacted effective for the tax years 2025 or 2026, the impacts of Tax Reform on base revenue requirements, primarily driven by an income tax rate increase/decrease, will be adjusted for retail customers within the later of 180 days of when the Tax Reform becomes law or the effective date of the law. through a prospective adjustment to base rates upon a thorough review of the effects of the tax reform on base revenue requirements. This adjustment shall be accomplished through a uniform percentage decrease or increase to customer, demand, and energy base rate charges, excluding delivery voltage credits, for all retail customer classes. Any effects of tax reform on retail revenue requirements from the effective date through the date of the base rate adjustment shall be flowed back or collected from customers through the CCR Clause on the same basis as used in any base rate adjustment. If Tax Reform is enacted effective for the tax year 2027, the impacts of Tax Reform shall be calculated as set forth above, but DEF will utilize deferral accounting as permitted by the Commission, thereby neutralizing the FPSC adjusted net operating income impact of the Tax Reform to a net zero, through the Term of this 2024 Settlement Agreement. In this situation, DEF shall defer the revenue requirement impacts to a regulatory asset or liability to be considered for prospective recovery in a change to base rates to be addressed in DEF's next base rate proceeding or in a limited scope proceeding before the Commission no sooner than the expiration of this 2024 Settlement Agreement.

c. Excess and/or Deficient Deferred Taxes shall be deferred to a regulatory asset or liability, which shall be included in the FPSC-adjusted capital structure and flowed back to customers over a term consistent with law. If the same Average Rate Assumption Method used in the TCJA and TRA is prescribed, then the regulatory asset or liability will be flowed back or collected from customers over the remaining life of the assets associated with the Excess and/or Deficient Deferred Taxes subject to the provisions related to FPSC adjusted operating income impacts of Tax Reform noted above. If the Tax Reform law or act does not address the flow-back or collection period for parts or all of the Excess and/or Deficient Deferred Taxes, and there are no other statutes or rules that govern the flow-back or collection period for these "unprotected" amounts, then there is a rebuttable presumption that the following flow-back or collection period(s) will apply: (1) if the cumulative "unprotected" regulatory asset/liability balance, including then any remaining unamortized TCJA balances, is less than \$200 million, the flow-back/collection period for the cumulative balance will be five years; or (2) if the cumulative "unprotected" regulatory asset/liability balance, including any remaining unamortized TCJA balances, is greater than \$200 million, then the flow-back/collection period for the cumulative balance will be ten years. These "protected," and "unprotected" Excess and/or Deficient Deferred Taxes will be flowed back/collected for retail customers within the later of 180 days of when the Tax Reform becomes law or the effective date of the law. As subsequent information becomes available, such as the federal tax return being filed, any true-ups or adjustments will be evaluated and implemented within 180 days of that information becoming available.

- d. If the applicable federal or state income tax rate for DEF changes before the effective date of any of the rate increases provided for in Paragraphs 3 and 16, then DEF will adjust the amount of the base rate increase to reflect the new tax rate before the implementation of such increase. Any base rate adjustments or changes that are implemented before the effective date of the applicable federal or state income tax rate change will be adjusted as part of the overall method outlined in Paragraph 6 and Subparagraph 19(b).
- e. The Parties acknowledge that government guidance and regulations implementing Tax Reform may be issued after the initial analysis necessary to perform the changes referenced above to calculate the impact of Tax Reform, and that such government guidance and regulations may change the calculations of the impact of the Tax Reform. If this occurs, DEF shall refund or be entitled to collect any difference to/from customer through the CCR clause.

Depreciation, Dismantlement, and Storm Reserve Studies

20. The dismantlement study, as filed by DEF with DEF's initial case, shall not be used. Rather, DEF will continue to apply the dismantlement accrual from the dismantlement study that was filed in January 2021 with the 2021 Settlement Agreement, except that

DEF will include applicable dismantlement costs in its SoBRA filings. DEF's next dismantlement study shall be due no later than such time that DEF files its next rate case.

- 21. DEF shall be permitted to defer filing its next storm reserve study no later than such time that DEF files its next rate case.
- 22. The Depreciation Study filed with DEF's initial case has been adjusted to reflect: a 2042 retirement date for Anclote, extension of solar lives from 30 to 35 years, extension of combined cycle lives from 40 to 45 years, and to hold distribution and transmission rates consistent with current rates. DEF's adjusted depreciation study results summary is attached to the Settlement Agreement as Exhibit 7 and should be approve. Further, DEF will begin amortizing the cost of removal and deferred depreciation regulatory assets in January 2026 at the amortization amount removed in 2025 in Exhibit 1.

Production Tax Credit True-Up

23. DEF may implement a true-up with respect to the level of Production Tax Credit (PTC) associated with investment in solar generation facilities. DEF will calculate the difference between the dollars actually received from either (a) including the PTCs on a Company tax return or (b) from transferring the PTCs and the calculated amounts using the assumptions on the capacity factor, PTC rate (\$/MWh), and transfer rate shown in Exhibit JRP-1 for each solar plant upon commercial operation. For solar plants approved under this agreement placed in service in 2025, 2026 or 2027, the calculated amount will be prorated by dividing the number of days in service by the number of days in that year. This calculation shall take place annually for each of the years 2025, 2026 and 2027. The difference on a pre-tax basis shall be included for recovery or refund in DEF's next CCR clause filing. Any PTC true-up for each solar generation facility authorized pursuant to

Paragraph 16(a), regardless of the commercial operation date, should be performed in a manner consistent with this Paragraph.

Other General Terms

- 24. a. DEF may implement an Asset Optimization Mechanism ("AOM") that would consist of both short-term wholesale power purchases savings and gains on short-term wholesale power sales, as well as gains on all forms of asset optimization. For purposes of the AOM, the "asset optimization" includes but is not limited to the following:
 - Gas storage utilization DEF may release contracted storage space or sell stored gas during non-critical demand seasons.
 - ii. Delivered gas sales using existing transport DEF may sell gas to Florida customers, using DEF's existing gas transportation capacity during periods when it is not needed to serve DEF's native electric load.
 - iii. Production (upstream) area sales DEF may sell gas in the gas-production areas, using DEF's existing gas transportation capacity during periods when it is not needed to serve DEF's native electric load.
 - iv. Capacity release of gas transport and electric transmission DEF may sell temporarily available gas transportation and/or electric transmission capacity for short periods when it is not needed to serve DEF's native electric load.
 - v. Asset Management Agreement ("AMA") DEF may outsource optimization functions to a third party through assignment of power, transportation and/or storage rights in exchange for a premium to be paid to DEF.

- vi. Coal Transportation Savings DEF may generate savings through the redeployment of transportation assets when they are not required for coal delivery.
- vii. Sales of Renewable Energy Credits ("RECs") Includes sales of RECs associated with DEF's Clean Energy Impact program. This mechanism would not include RECs transferred as part of DEF's Clean Energy Connection.
- b. On an annual basis, DEF customers will receive 100% of the gains up to a threshold of \$4.9 million ("Customer Savings Threshold"). Incremental gains above the Customer Savings Threshold will be shared between DEF and customers as follows: DEF will retain 60% and customers will receive 40% of incremental gains between \$4.9 million and \$9.8 million; and DEF will retain 50% and customers will receive 50% of all incremental gains in excess of \$9.8 million.
- c. DEF will file annually as part of its fuel cost recovery clause final true-up filing a schedule showing its gains in the prior calendar year on short-term wholesale sales, short-term purchases, and all forms of asset optimization undertaken in that year. DEF's final true-up filing will include a description of each asset optimization measure for which gains are included for that year, and such measures shall be subject to review by the Commission to confirm that they are eligible in the AOM. The customers' portion of total gains will be shown as a reduction to the fuel costs that are recovered through the Fuel Clause factors. DEF will recover its portion of total gains through adjustments to its Fuel Clause factors that are made in the normal course of calculating those factors and that flow through to all rate classes in the same manner as other costs recovered through the factors.

- 25. DEF will not enter into any new financial natural gas hedging contracts effective January 1, 2025, throughout the Term. DEF further agrees that, during the Term of this 2024 Settlement Agreement, it will not seek to recover costs from customers related to investments in oil and/or natural gas exploration and/or production, including but not limited to investments in fracking.
- 26. DEF shall continue to exclude the following amounts related to CR3 from all earnings surveillance reports: (1) cost of capital accounts with specific adjustments for items including, but not limited to, deferred income taxes; and (2) all costs that are being recovered as part of the nuclear asset-recovery bonds.
- 27. The tariff sheets reflecting the changes necessary to implement this 2024 Settlement Agreement are attached hereto as Exhibits 6A and 6B. All the tariffs will have an effective date of January 1, 2025 (which more specifically means the first day of the first billing cycle for January 2025). The Parties request that the Commission authorize its staff to administratively approve future tariff sheets to reflect the rate changes provided for in this 2024 Settlement Agreement for 2026 (on the same basis of the first billing cycle for January of 2026).
- 28. The MFRs submitted by DEF in its initial filing, and as adjusted in the Notice of Identified Adjustments filed on June 6, 2024, have been updated as reflected in the attached exhibits to this 2024 Settlement Agreement and that no other compliance filings are necessary.
- 29. The Parties agree that:
 - a. Nothing shall preclude the Company from requesting the Commission to approve the recovery of costs that are of a type which traditionally and

historically would be, have been, or are presently recovered through cost recovery clauses or surcharges;

- b. It is the intent of the Parties that, in conjunction with the provisions of Paragraph 6, DEF shall not seek to recover, nor shall DEF be allowed to recover, through any cost recovery clause or charge, or through the functional equivalent of such cost recovery clauses and charges, costs of any type or category that have historically and traditionally been recovered in base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements; (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Parties resulting from significantly changed industry-wide circumstances directly affecting DEF's operations; or (iii) costs that would otherwise be recoverable through base rates that the Florida Legislature has expressly authorized as clause recoverable by public utilities, as that term is defined in Section 366.02(2), F.S.; and
- c. With respect to storm damage costs caused by a tropical system named by the National Hurricane Center or its successor, nothing in this 2024 Settlement Agreement shall preclude DEF from petitioning the Commission to seek recovery of costs associated with any such storms without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. The recovery from customers for storm damage costs will begin, subject to Commission approval on an interim basis, sixty (60) days following the filing of a cost recovery petition with the Commission, and subject to true-up pursuant to further proceedings before the Commission and will be based on a 12-month recovery period. All storm-related costs shall be

calculated and disposed of pursuant to Commission Rule 25-6.0143, F.A.C., and will be limited to costs resulting from a tropical system named by the National Hurricane Center or its successor, an estimate of incremental costs above the level of storm reserve prior to the storm event, and replenishment of the storm reserve to approximately \$132 million (retail). Unless otherwise ordered by the Commission, DEF will recover costs through the Storm Cost Recovery Surcharge ("SCRS") on energy-based rates (i.e. rate billed in c/kWh) from all retail rate classes; the Parties further agree that for consistency DEF will also handle any storm true-up via energy-based rates. The Parties are not precluded from participating in any such proceedings. The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment, or financial results of operations of the Company and shall not apply any form of earnings test or measure or consider previous or current base rate earnings.

- 30. In the event that DEF is required to implement settlement accounting for Pension Benefits Expense, DEF will be permitted to defer, to a regulatory asset (or regulatory liability), the impact associated with the Generally Accepted Accounting Principles ("GAAP") required recognition of the unrealized losses (or gains) and to amortize that regulatory asset (or liability) over a period to be determined in the next general base rate case.
- 31. DEF may not petition for an increase in base rates and charges that would take effect prior to the first billing cycle for January 2028, except for the increases in base rates and charges provided for or allowed by the terms of this 2024 Settlement Agreement, including, without limitation, the recovery of nuclear asset-recovery charges that are being

recovered on behalf of Duke Energy Florida Project Finance, LLC, pursuant to Commission Docket No. 20150171-El. In addition, the base rate increases or charges that, pursuant to the terms of this 2024 Settlement Agreement extend beyond the last billing cycle for December 2027 and survive the expiration of the Term or termination of this 2024 Settlement Agreement, specifically include, without limitation: (A) the recovery of the nuclear asset-recovery charge until the nuclear asset-recovery bonds have been paid in full and the Commission-approved financing costs have been recovered in full, as provided for in Paragraph 5.c. of the 2017 Settlement Agreement; (B) the potential base rate increase associated with the SoBRA provision in Paragraph 16; and (C) the recovery or refund resulting from Tax Reform pursuant to Paragraph 19. Notwithstanding the rate relief mechanism described in Paragraph 35, DEF is prohibited from seeking or implementing an interim rate increase pursuant to Section 366.071, F.S., until the expiration of this 2024 Settlement Agreement. The Parties likewise agree, except as authorized in Paragraph 35, that they will neither seek nor support any reduction in DEF's base rates and charges, including limited, interim, or any other rate decreases, that would take effect prior to the first billing cycle for January 2028, except for any reduction requested by DEF or as otherwise provided for in this 2024 Settlement Agreement.

32. No Party to this 2024 Settlement Agreement shall request, support, or seek to impose a change to any provision in this 2024 Settlement Agreement. This 2024 Settlement Agreement, and the attached Exhibits which are specifically incorporated herein, represent the entire and complete agreement between the Parties. The Parties consider each provision to be integral to their respective support for this 2024 Settlement Agreement in its entirety, and no provision may be changed or altered without the consent of each Party in a written document duly executed by all Parties to this 2024 Settlement

Agreement. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this 2024 Settlement Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution. Florida law will govern all terms, conditions, and provisions of this 2024 Settlement Agreement, including, but not limited to, any disputes arising from this 2024 Settlement Agreement.

33. The validity of each provision of this 2024 Settlement Agreement is contingent upon Commission approval, in its entirety, of this 2024 Settlement Agreement, including approval of the necessary stipulations contained in the Joint Notice of Necessary Stipulations filed contemporaneously with this 2024 Settlement Agreement in Docket No. 20240013-EG and referenced in Paragraphs 8 and 14 of this 2024 Settlement Agreement. The Parties further agree that this 2024 Settlement Agreement is in the public interest, and that they will support this 2024 Settlement Agreement and will not request or support any order, relief, outcome, or result in express conflict with the terms of this 2024 Settlement Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2024 Settlement Agreement or the subject matter hereof. No Party will assert or imply or otherwise suggest in any proceeding before the Commission, or in any other administrative proceeding or any judicial proceeding, that this 2024 Settlement Agreement or any of the terms in the 2024 Settlement Agreement shall have any precedential value. The Parties' agreement to the terms in the 2024 Settlement Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving the 2024 Settlement Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in a future proceeding nor shall any Party represent in any future forum, including, but not limited to proceeding before the Commission, that another Party endorses a specific provision of this 2024 Settlement Agreement because of that Party's signature herein. It is the intent of the Parties to this 2024 Settlement Agreement that the Commission's approval of all the terms and provisions of this 2024 Settlement Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2024 Settlement Agreement Agreement endorses a specific provision, in isolation, of this 2024 Settlement Agreement because of that Party's signature herein.

34. DEF may seek Commission authorization to implement any new or revised tariff provision(s) or rate schedule(s) provided that such tariff request does not increase any existing base rate component of a tariff or rate schedule during the term of this 2024 Settlement Agreement unless the application of such new or revised tariff or rate schedule is optional to DEF's customers. Additionally, DEF may seek approval to implement new or revised tariff provisions or rate schedules if any such provision or rate schedule is (a) required in order to implement a legislative requirement for which compliance is mandatory during the Term of this 2024 Settlement Agreement or (b) required to implement a Commission order of statewide applicability, and such order expressly provides (i) that compliance is necessary to protect the integrity of the bulk power supply grid or the safety of persons and property, and (ii) that compliance is mandatory during the Term of this 2024 Settlement Agreement.

35. The Parties agree further that:

 a. Notwithstanding Paragraph 5, if DEF's earned return on common equity falls below 9.3% during the Term, on a DEF monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, DEF may petition the Commission to amend its base rates during the Term of this 2024 Settlement Agreement. Such request by the Company shall be limited to an increase that would achieve a 10.3% ROE. No Party waives its right to participate in such a proceeding, and such participation will only be limited by the terms of this 2024 Settlement Agreement.

- b. Notwithstanding Paragraph 5, if DEF's earned ROE exceeds 11.3% during the Term on a DEF monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, any Intervener Party shall be entitled to petition the Commission for a review of DEF's base rates. In any case initiated by DEF or any other Party pursuant to Paragraph 35, no Party waives any rights conferred by law.
- c. Notwithstanding Paragraph 5, the 2024 Settlement Agreement shall terminate upon the effective date of any final order issued in any such proceeding pursuant to Paragraph 35 that changes DEF's base rates prior to the last billing cycle of December 2027.
- d. This Paragraph shall not (i) be construed to bar DEF from requesting any recovery of costs otherwise contemplated by this 2024 Settlement Agreement; (ii) apply to any request to change DEF's base rates that would become effective after the expiration of the Term of this 2024 Settlement Agreement; or (iii) limit any Party's rights in proceedings concerning changes to base rates that would become effective subsequent to the Term of this 2024 Settlement Agreement to argue that DEF's authorized ROE range should be different than as set forth in this 2024 Settlement Agreement.

- e. This Paragraph shall not be construed to bar or limit DEF from any recovery of costs otherwise contemplated by this 2024 Settlement Agreement, and all other provisions of this 2024 Settlement Agreement shall remain in force and effect.
- 36. DEF agrees to conduct a study regarding the retirement date for Crystal River Units 4 and 5 ("CR 4 and 5"). DEF agrees to use a 2034 retirement date as the base case for the analysis, and to analyze the costs associated with 2028, 2030, and 2032 retirement dates. DEF will arrange a meeting before initiating its study to share its proposed assumptions with Sierra Club and any party to this docket requesting such a meeting, provide a draft result to the Sierra Club, and any party to this docket so requesting one, by July 2025, and agrees to consider comments provided by the Sierra Club or any party to this docket in its final study, which will be completed by October 1, 2025. The results of the retirement study will be included in DEF's 2026 TYSP.
- 37. DEF agrees to conduct a study to analyze the contribution of solar facilities to winter and summer capacity. DEF will arrange a meeting before initiating its study to share its proposed assumptions with Sierra Club, finalize this study by June 2025, and will provide the results of the study to the Sierra Club and any party to this docket so requesting one. If there are changes to DEF's assumptions regarding the solar capacity values, DEF will utilize those changed figures in future proceedings, including but not limited to the SoBRA proceedings referenced in Paragraph 16.
- 38. During the Term of this 2024 Settlement Agreement, DEF agrees to file monthly reports that will provide the same information as those filed by DEF with the Commission in the Environmental Cost Recovery Clause ("ECRC") for its solar projects pursuant to Paragraph 15 of the 2017 Second Revised and Restated Stipulation and Settlement Agreement (Docket No. 20170183-EI), in order to reflect the performance of the solar

projects after they have been placed in-service.

39. All dollar values, asset determinations, rate impact values, or revenue requirements in this 2024 Settlement Agreement are intended by the Parties to be retail jurisdictional in amount or formulation basis, unless otherwise specified.

40. This 2024 Settlement Agreement dated as of July 15, 2024, may be executed in counterpart originals, and a facsimile or PDF email of an original signature shall be deemed an original.

In Witness Whereof, the Parties evidence their acceptance and agreement with the provisions of this 2024 Settlement Agreement by their signatures below.

[Remainder of page left intentionally blank]

Duke Energy Florida, LLC

By

Melissa Seixas, President 299 1st Ave N

St. Petersburg, Florida 33701

Melissa Seiyo

Office of Public Counsel

Walt Trierweiler, Esquire 111 W. Madison St., Room 812 Tallahassee, Florida 32399 Florida Industrial Power Users Group

Jon C. Moyle, Jr., Esquire Moyle Law Firm, PA 118 North Gadsden Street Tallahassee, FL 32301 July 15, 2024 DEP Settlement Agreement **PCS White Springs**

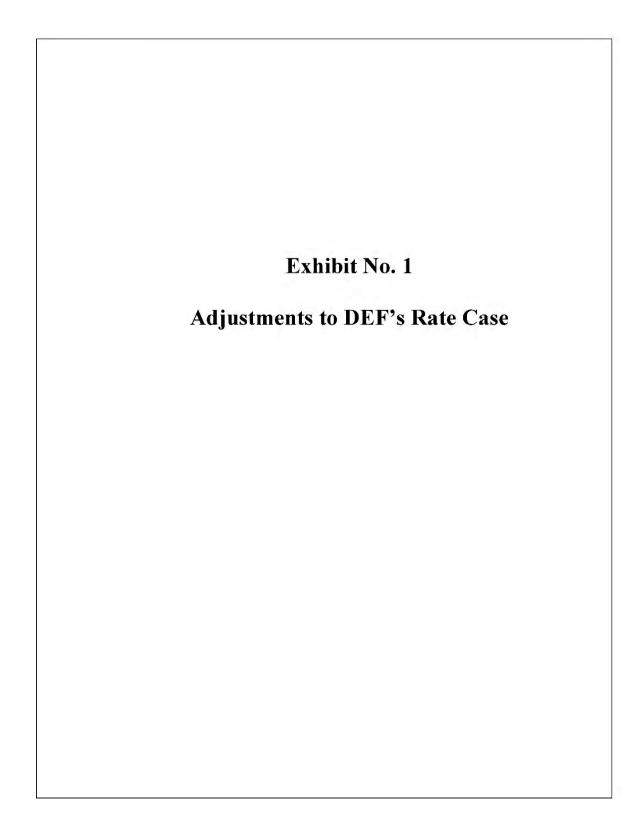
James W. Brew, Esquire Stone Matheis Xenopoulos & Brew 1025 Thomas Jefferson Street, NW Eighth Floor, West Tower Washington, DC 20007

Nucor Steel Florida, Inc.

Michael K. Lavanga

Stone Matheis Xenopoulos & Brew 1025 Thomas Jefferson Street, NW Eighth Floor, West Tower Washington, DC 20007 Florida Retail Federation

Robert Scheffel Wright Gardner Bist Bowden Dee LaVia Wright Perry & Harper, P.A. 1300 Thomaswood Drive Tallahassee, FL 32308



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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Jurisdictional Adjustments Summary (\$000s) Docket No 20240025 Settlement Agreement Exhibit 1 Page 1 of 17

Adjustment Number	Adjustment Name	Rate Base	NOI (Net of Tax)	Revenue Requirement	Adjustment Description
1	Plant in Service Reduction	(\$139,630)	\$2,861	(\$16,235)	Reduce plant in service for customer operations, distribution plant, generation plant, and transmission plant
2	Depreciation Study Adjustments	35,737	54,070	(69,460)	Extend combined cycle lives from 40 to 45 years, extend solar lives from 30 to 35 years, and hold transmission and distribution rates constant
3	Dismantlement - Remove Accrual Increase	6,867	10,409	(13,373)	Remove dismantiement accrual increase
4	Cost of Removal Regulatory Asset - Begin Amortization in 2026	9,376	14,043	(18,031)	Begin cost of removal regulatory asset amortization in 2026 rather than 2025
5	Dismantlement Regulatory Asset Deferral	1,651	2,473	(3,175)	Defer amortization of dismantlement regulatory asset (created in the 2021 Settlement)
6	SoBRA - Remove Solar	(465,228)	(2,990)		Remove solar plant investments and operating expenses as they will be removed via
7	Remove Levy Land	(87,201)	(406)	(7,193)	Remove land in Levy county from plant held for future use
8	Parent Debt Tax Adjustment		7,444	(10,000)	Include a parent debt tax adjustment
9	O&M LTIP, SERP, D&O Liability Insurance Removal		13,230	(17,772)	Remove O&M related to the long term incentive plan, supplemental executive retirement plan, and directors and officers liability insurance
10	Sales Forecast Adjustment		(1,118)	1,501	Increase forecasted revenues
11	Change in WACC			(108,695)	Adjust weighted average cost of capital to reflect: ROE from 11.15% to 10.30%, impacts of Adjustments 1-6 on ADIT, and adjusted proration adjustment
	Total	(\$638,428)	\$100,017	(\$299,703)	

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Jurisdictional Adjustments Details (\$000s) Docket No 20240025 Settlement Agreement Exhibit 1 Page 2 of 17

				2.75	-	_5.		Settleme	nt Adjustme	nts	- 4	- 20			1	
Line No.	Category		Notice of Identified Adjustments filed 6/6/24	(1) Plant in Service Reduction	(2) Depreciation Study Adjustments	(3) Dismantle- ment Remove Accrual Increase	(4) Cost of Removal Regulatory Asset - Begin Amort 2026	Asset	(6) SoBRA - Remove Solar	(7) Remove Levy Land	(8) Parent Debt Tax Adj.	(9) O&M LTIP, SERP, D&O Liability Insurance Removal	(10) Sales Forecast Adj.	(11) Change in WACC	Total Settlement Adjustments	Adjusted
	Rate Base (13-month avg.)		*** *** ***	10440044		40		da	1000 7501						(4005 500)	405 700 040
2	Electric Plant in Service)	\$25,949,503	1.		\$0	\$0	\$0	(\$83,750)	\$0 D					(\$226,693)	\$25,722,810
	Accum. Depreciation & Amort.	- 1	(7,294,628)	3,314	35,737 35,737	6,867			1,051						46,969	
-5	Net Plant in Service	- 1	18,654,875	(139,630)	35,/3/	6,867	0	0	(82,699)						(179,725)	18,475,150
6	Construction Work in Progress Plant Held for Future Use		1,031,932 115,262						(382,529)						(382,529) (87,201)	649,403 28,061
7	Working Capital		576,856			0	9.376	1.651		(87,201)					11.027	587,883
8	Total Rate Base	- 8	\$20,378,925	(\$139,630)	\$35,737	\$6,867	\$9,376		(\$465,228)	(\$87,201)						\$19,740,497
9	Total Nate Dase	- 8	\$20,370,323	(5135,030)	333,737	90,007	33,370	21,031	[3403,220]	(307,201,					(3030,420)	\$13,740,437
10	Revenue	1														
11	Sales of Electric Energy		\$2,871,315	50	\$0	\$0	\$0	ŚO	\$0	\$0	\$0	50	(\$1,497)		(51,497)	\$2,869,818
12	Other Operating Revenue		146,624	70	\$0	40	20	20	40	Ş	40	40	122,700)		(\$1,437)	146,624
13	Total Revenue	1)	3,017,939	0	0	0	0	0	0	0	0	0	(1,497)		(1,497)	3,016,442
14	10001100		3,02,,500					-					12/10/1		(2)137	5,020,112
	Operating Expense															
16	Operations & Maintenance		597,339						(750)			(17,722)			(18,472)	578.867
17	Depreciation & Amortization		1,048,570	[4,073]	(72,204)	(13,900)	(18,752	(3,302)	(2,798)			, , , ,			(115,030)	933,540
18	Tax Other Than Income Tax		195,889	(630)			0								(630)	195,259
19	Gain/Loss on Disposition		(1,323)												0	(1,323
20	Operating Expense before Tax	1)	1,840,474	(4,703)	(72,204)	(13,900)	(18,752	(3,302)	(3,548)	Ü	0	(17,722)	. 0		(134,131)	1,706,343
21	Interest Synchronization Adjustment	1.84%	724	650	(166)	(32)	(44	(8)	2,167	406					2,973	3,697
22	Production Tax Credits		(61,090)						3,472						3,472	(57,618)
23	Income Tax Expense	25.345%	184,767	1,192	18,300	3,523	4,753	837	899		(7,444)	4,492	(379)		26,172	210,939
24	Total Operating Expense		1,964,875	(2,861)	(54,070)	(10,409)	(14,043	(2,473)	2,990	406	(7,444)	(13,230)	(379)		(101,514)	1,863,361
25		- 9														
4	Net Operating Income	1	\$1,053,064	\$2,861	\$54,070	\$10,409	\$14,043	\$2,473	(\$2,990)	(\$406)	\$7,444	\$13,230	(\$1,118)	L-	\$100,017	\$1,153,081
27		1														
28	Revenue Requirement			Was end												
29	Rate Base		\$20,378,925			\$6,867	\$9,376		(\$465,228)			\$0	\$0	\$0	(\$638,428)	
30	Rate of Return	- 1	7.00%	6.61%		6.61%			6.61%			6.61%				6.61%
31	Return on Rate Base	1	1,427,300	(9,225)		454	619		(30,736)				12.00	(80,917		1,304,204
32	Net Operating Income		1,053,064	2,861	54,070	10,409	14,043		(2,990)	(406)		13;230	(1,118)		100,017	1,153,081
33	Net Operating Income Def./(Excess)		374,236	(12,086)	(51,709)	(9,956)	(13,423	(2,364)	(27,746)	(5,355)	(7,444)	(13,230)	1,118	(80,917		151,123
34	Earned Rate of Return		5.17%		4.01000	4 24222		4 0 1000		1 01000		4 24222	4 94999	1 3400	0.67%	5.84%
35 36	Net Operating Income Multiplier	4	1.34328 \$502,703	1.34328		1.34328			1.34328				1.34328	1.34328		1.34328
30	Revenue Requirement		\$502,703	(\$10,235)	(303,460)	(\$13,373)	(\$18,031) (53,1/5)	(33/,2/1)	(\$7,193)	(\$10,000	(517,772)	\$1,501	(\$108,695	J (5299,703)	\$203,000

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Duke Energy Florida
Adjustments to DEF's Rate Case
Test Year 2025
Jurisdictional Weighted Average Cost of Capital
(\$000s)

Docket No 20240025 Settlement Agreement Exhibit 1 Page 3 of 17

				Se	etti	ement Adjustme	ents						
Line No.	Class of Capital	A	Notice of Identified djustments iled 6/6/24	Proration Adjustment		ADIT Impacts of Depreciation Expense Adjustments *	Ŕ	Pro-Rata Identified djustments	Jt	urisdictional Adjusted	Ratio	Cost Rate	Weighted Cost Rate
1	Common Equity	\$	9,293,883	\$ (7	7)		\$	(297,861)	\$	8,996,015	45.57%	10.30%	4.69%
2	Long Term Debt		8,288,515	(6	6)			(265,640)		8,022,869	40.64%	4.49%	1.82%
3	Short Term Debt		(39,735)		0			1,273		(38,461)	-0.19%	3.25%	-0.01%
4	Customer Deposits Active		155,280	(0	0)			(4,977)		150,303	0.76%	2.61%	0.02%
5	Customer Deposits Inactive		1,492		0)			(48)		1,444	0.01%	0.00%	0.00%
6	Investment Tax Credit		203,664	(0				(6,527)		197,136	1.00%	7.56%	0.08%
7	Deferred Income Taxes		2,475,826	14		14,699		(79,348)		2,411,191	12.21%	0.00%	0.00%
8	Total	\$	20,378,925	\$ -		\$ 14,699	\$	(653,127)	\$	19,740,497	100.00%		6.61%
9													
10	ITC Weighted Cost of Capital:												4.7
11	Common Equity	\$	9,293,883				\$	(297,861)	\$	8,996,015	52.86%	10.30%	5.44%
12	Long Term Debt		8,288,515					(265,640)		8,022,869	47.14%	4.49%	2.12%
13	Total	\$	17,582,398				\$	(563,501)	\$	17,018,884	100.00%		7.56%
1.4													22

16 17 18 19

15

* ADIT Impacts of Depreciation Expense Adjustments

Calculated by multiplying the rate base impacts on Attachment 2, Page 2 to accumulated depreciation for Adjustments 1, 2, 3, and 6 and the accumulated change in amortization expense for Adjustment 4 and 5 by the statutory income tax rate.

21 22 23

20

24			Applicable		
25	Adjustment	Reference	Book/Tax Diff.	Tax Rate	ADIT
26	Capital Expenditure Reduction	Adjustment 1	3,314	25.345%	840
27	Depreciation Study Adjustments	Adjustment 2	35,737	25.345%	9,058
28	Dismantlement - Remove Accrual Increase	Adjustment 3	6,867	25.345%	1,740
29	Cost of Removal Regulatory Asset - Begin Amortization in 2026	Adjustment 4	9,376	25.345%	2,376
30	Dismantlement Regulatory Asset Deferral	Adjustment 5	1,651	25.345%	418
31	SOBRA - Remove Solar	Adjustment 6	1,051	25.345%	266
32	Total ADIT Impact			\$	14,699

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Duke Energy Florida
Adjustments to DEF's Rate Case
Test Year 2025
Support for Adjustment No. 1 - Plant in Service Reduction (\$000s)

Docket No 20240025 Settlement Agreement Exhibit 1 Page 4 of 17

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Customer				
No.	Cost Category	Operations	Distribution	Generation	Transmission	Total
1	System:					
2	Reduce Capital Expenditures - 2024	(\$13,000)	(\$45,000)	(\$18,000)	(\$18,000)	(\$94,000)
3	Reduce Capital Expenditures - 2025	(17,000)	(45,000)	(17,000)	(42,000)	(121,000)
4						
5	Electric Plant in Service (13-mo. avg. bal.) - 2025	(21,500)	(67,500)	(26,500)	(39,000)	(154,500)
6	Accum. Depreciation & Amort.	518	1,659	668	667	3,511
7	Assumed Depreciation Rate	3.00%	2.95%	3.00%	2.34%	
8	Depreciation/Amortizaton Expense	(645)	(1,991)	(795)	(913)	(4,344)
9	Assumed Property Tax Rate	0.71%	0.71%	0.71%	0.71%	
10	Property Tax Expense	(92)	(320)	(128)	(128)	(667)
11						
12	Separation Factor	100.000%	100.000%	100.000%	70.369%	
13						
14	Retail:					
15	Electric Plant in Service	(\$21,500)	(\$67,500)	(\$26,500)	(\$27,444)	(\$142,944)
16	Accum. Depreciation & Amort.	518	1,659	668	469	3,314
17	Depreciation/Amortizaton Expense	(645)	(1,991)	(795)	(642)	(4,073)
18	Property Tax Expense	(92)	(320)	(128)	(90)	(630)

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Docket No 20240025 Settlement Agreement

Exhibit 1 Support for Adjustment No. 2 - Depreciation Study Adjustments Page 5 of 17 (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) |12) (13) (14) (15) (16) (17) (18) (19) (20) (21)

(1)	(2)	(5)	Publish.	MJO-2 as a	(O)	CTAFE DOE	(0)	(9)	(10)	(111)	[12]	(13)	(14)	Settlemen	(10)	(17)	(10)	(19)	Diffe	(21)
	No.	eclation R									tasta B					a character of the			Diffe	rence
		eciation K	ate	2025 Ann	ual Deprec	ation Expe	ense and	Reserve Ad	Justment	Depi	reciation R	are	ZUZS Anni	ual Depreci	acion Expe	ense and F	reserve Ad	justment	_	
Line	Current	New		Current	New		Sep.	Retail	Retail	Current	New		Current	New		Sep.	Retail	Retail	Retali	Retali
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.			Res. Adj.	Rate	Rate	Diff.	Rate	Rate	Diff.		Exp. Adj.	.,	Exp. Adj.	
									_				-					_		
1 Bartow CC 341	4.35%	2.06%	-2.29%	4,069	1,927	(2,142)	100.0%	(2,142)	(1,072)	4.35%	1.74%	-2.61%	4,069	1,628	(2,441)	100.0%	(2,441)	(1,221)	(299)	(150
2 Bartow CC 342	6.90%	2.43%	-4.47%	3,106	1,094	(2,012)	100.0%	(2,012)	(1,007)	6.90%	2.17%	-4.73%	3,106	977	(2,129)	100.0%	(2,129)	(1,066)	(117)	(59
3 Bartow CC 343	3.24%	4.16%	0.92%	13,851	17,784	3,933	100.0%	3,933	1,969	3.24%	3.64%	0.40%	13,851	15,561	1,710	100.0%	1,710	856	(2,223)	(1,113
4 Bartow CC 343.1	14.72%	7.97%	-6.75%	14,125	7,648	(6,477)	100.0%	(6,477)	[3,239)	14.72%	7.97%	-6.75%	14,125	7,648	(6,477)	100.0%	(6,477)	(3,239)	D	0
5 Bartow CC 344	3.52%	4.88%	1.36%	1,497	2,075	578	100.0%	578	294	3.52%	4.17%	0.65%	1,497	1,773	276	100.0%	276	140	(302)	(153
6 Bartow CC 345	2.84%	3.12%	0.28%	1,161	1,275	114	100.0%	114	57	2.84%	2.71%	-0.13%	1,161	1,108	(53)	100.0%	(53)	(27)	(168)	(84
7 Bartow CC 346	4,03%	4.35%	0.32%	1,327	1,432	105	100.0%	105	53	4.03%	3,95%	-0.08%	1,327	1,300	(26)	100.0%	(26)	(13)	(132)	(66
8 Bartow CC Total				39,135	33,234	(5,901)		(5,901)	(2,945)				39,135	29,994	(9,141)		(9,141)	(4,569)	(3,24D)	(1,624
9																				
10 Hines #1 341	3.31%.	3.80%	0.49%	2,268	2,604	336	100.0%	336	168	3.31%	2.85%	-0.46%	2,268	1,953	(315)	100.0%	(315)	(358)	(651)	(325
11 Hines #1 342	1.65%	2.22%	0.57%	322	433	111	100.0%	111	56	1.65%	1.82%	0.17%	322	355	33	100.0%	33	17	(78)	(39
12 Hines #1 343	5.78%	5.13%	-0.65%	12,411	11,015	(1,396)	100.0%	(1,396)	(698)	5.78%	3.98%	-1.80%	12,411	8,546	(3,865)	100.0%	(3,865)	(1,932)	(2,469)	(1,234
13 Hines #1 343.1	13.20%	9.59%	-3.61%	11,974	8,699	(3,275)	100.0%	(3,275)	(1,646)	13.20%	9.56%	-3.64%	11,974	8,672	(3,302)	100.0%	(3,302)	(1,660)	(27)	
14 Hines #1 344	2.13%	2.62%	0.49%	1,038	1,277	239	100.0%	239	119	2.13%	2.05%	-0.08%	1,038	999	(39)	100.0%	(39)	(19)	(278)	(139
15 Hines #1 345	3.87%	4.65%	0.78%	2,322	2,790	468	100.0%	468	234	3.87%	3.59%	-0.28%	2,322	2,154	(168)	100.0%	(168)	(84)	(636)	(318)
16 Hines #1 346	6.10%	5.96%	-0.14%	703	687	(16)	100.0%	(16)	(8)	6.10%	4.80%	-1.30%	703	553	(150)	100.0%	(150)	(75)	(134)	(67
17 Hines #1 Total				31,038	27,506	(3,533)		(3,533)	(1,776)				31,038	23,232	(7,806)		(7,806)	(3,912)	(4,273)	(2,136
18																				
19 Hines #2 341	0.96%	1.96%	1.00%	216	441	225	100.0%	225	109	0,96%	1.56%	0.60%	216	351	135	100.0%	135	65	(90)	(44
20 Hines #2 312	2.39%	2.76%	0.37%	318	367	19	100.0%	19	24	2.39%	2.35%	-0.04%	318	313	(5)	100.0%	(5)	(3)	(55)	(27)
21 Hines #2 3/3	5.55%	5.27%	-0.28%	6,298	5,981	(318)	100.0%	(318)	(156)	5.55%	4.36%	-1.19%	6,298	4,948	(1,350)	100.0%	(1,350)	(662)	(1,033)	(507)
22 Htnes #2 343.1	12.44%	12.16%	-0.28%	8,362	8,174	(188)	100.0%	(188)	(93)	12.44%	12.16%	-0.28%	8,362	8,174	(188)	100.0%	(188)	(93)	0	0
23 Hines #2 344	2.94%	3.34%	0.40%	1,141	1,297	155	100.0%	155	77	2.94%	2.73%	-0.21%	1,141	1,060	(82)	100.0%	(82)	(40)	(237)	(117
24 Hines #2 345	3.76%	3.55%	-0.21%	744	702	(42)	100.0%	(42)	(20)	3.76%	2.93%	-0.83%	744	580	(164)	100.0%	(164)	(81)	(123)	(60
25 Hines #2 346	3.52%	3.78%	0.26%	110	118	8	100.0%	8	4	3.52%	3.38%	-0.14%	110	106	(4)	100.0%	(4)	(2)	(13)	(6
26 Hines #2 Total				17,190	17,080	(110)		(110)	(56)				17,190	15,531	(1,659)		(1,659)	[816]	(1,549)	(760
27																				
28 Hines #3 341	1.77%	1.97%	0.20%	201	223	23	100.0%	23	11	1,77%	1.60%	-0.17%	201	181	(19)	100.0%	(19)	(10)	(42)	(21
29 Hines #3 342	4.89%	2.00%	6.89%	(738)	302	1,039	100,0%	1,039	520	-4.89%	1.76%	6,65%	(738)	265	1,003	100.0%	1,003	502	(36)	(18
30 Hines #3 343	5.80%	4.54%	-1.26%	7,433	5,818	(1,615)	100.0%	(1,615)	(807)	5.80%	3.83%	-1.97%	7,433	4,908	(2,525)	100.0%	(2,525)	(1,262)	(910)	(455)
31 Hines #3 343.1	15.23%	7.17%	-8.D6%	2,299	1,082	(1,217)	100.0%	(1,217)	(608)	15.23%	7.17%	-8.06%	2,299	1,082	(1,217)	100.0%	(1,217)	(608)	D	0
32 Hines #3 344	2.15%	2.23%	0.08%	1,179	1,223	44	100.0%	44	22	2.25%	1.88%	-0.27%	1,179	1,031	(148)	100.0%	(148)	(74)	(192)	(96
33 Hines #3 345	1.85%	2.03%	0.18%	433	475	42	100.0%	42	21	1.85%	1.73%	-0.12%	433	405	(28)	100.0%	(28)	(14)	(70)	(35
31 Hines #3 316	3.13%	3.91%	0.78%	83	104	21	100.0%	21	10	3.13%	3.46%	0.33%	83	92	9	100.0%	9	1	(12)	(6
35 Hines #3 Total				10,890	9,227	(1,663)		(1,663)	(831)				10,890	7,965	(2,925)		(2,925)	(1,462)	(1,262)	(631
36																				
37 Hines #4 341	1.98%	2.34%	0.36%	302	357	55	100.0%	55	27	1.98%	1.94%	-0.04%	302	296	(6)	100.0%	(6)	(3)	(61)	(30
38 Hines #4 342	2.30%	2.43%	0.13%	181	191	10	100.0%	10	5	2.30%	2.14%	-0.16%	181	168	(13)	100.0%	(13)	(6)	(23)	(11
39 Hines #4 343	4.06%	3.75%	-0.31%	6,279	5,800	(479)	100.0%	(479)	(239)	4.06%	3.21%	-0.85%	6,279	4,964	(1,315)	100.0%	(1,315)	[656)	(835)	(416
40 Hines #4 343.1	12.37%	9.41%	-2.96%	7,154	5,442	(1,712)	100.0%	(1,712)	(856)	12.37%	9.41%	-2.96%	7,154	5,442	(1,712)	100.0%	(1,712)	(856)	0	D
41 Hines #4 344	2.90%	2.94%	0.04%	1,393	1,413	19	100.0%	19	10	2.90%	2.50%	-0.40%	1,393	1,201	(192)	100.0%	(192)	(96)	(211)	(105
42 Hines #4 345	2,62%	2.69%	0.07%	713	732	19	100.0%	19	9	2.62%	2.31%	-0.31%	713	629	(84)	100.0%	(84)	(42)	(103)	(52
13 Hines #1 3/16	3.46%	4.19%	0.73%	282	3/12	60	100.0%	60	30	3.46%	3.83%	0.37%	282	313	30	100.0%	30	15	(29)	(15
44 Hines #4 Total				16,306	14,278	(2,028)		(2,028)	(1,014)				16,306	13,014	(3,292)		(3,292)	(1,644)	(1,263)	(630)
45																			1	
46 Hines Common	0,00%	0.00%	0.00%	0	0	0	100.0%	0	0	0.00%	0.00%	0.00%	0	Ð	0	100.0%	0	0	0	0
47																				
48 Citrus 341	2.69%	0.70%	-1.99%	3,455	899	(2,556)	100.0%	(2,556)	(1,277)	2.69%	0.61%	-2.D8%	3,455	784	(2,672)	100.0%	(2,672)	(1,335)	(116)	(58
49 Citrus 342	3,00%	3.42%	0.42%	6,695	7,633	937	100.0%	937	467	3.00%	3.13%	0,13%	6,695	6,985	290	100.0%	290	145	(647)	
50 Citrus 343	3.22%	9.45%	0.23%	23,921	25,630	1,709	100.0%	1,709	853	3.22%	3.16%	-0.06%	23,921	23,475	(446)	100.0%	(446)	(223)	(2,154)	(1,076

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Test Year 2025
Support for Adjustment No. 2 - Depreciation Study Adjustments

Docket No 20240025 Settlement Agreement Exhibit 1 Page 6 of 17

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhibi	MJO-2 as a	mended in	STAFF POI	5-20						Fina	Settleme	nt			1.0	Differ	rence
	Depr	eclation R	ate	2025 Ann	ual Deprec	lation Exp	ense and	Reserve Ad	ustment	Dep	reclation R	tate	2025 Ann	ual Deprec	lation Expe	ense and F	Reserve Ad	justment		
Line	Current	New		Current	New		Sep.	Retail	Retall	Current	New		Current	New		Sep.	Retail	Retail	Retail	Retail
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.	Factor	Exp. Adj.	Res. AdJ.	Rate	Rate	Diff.	Rate	Rate	DIff.	Factor	Exp. Adj.	Res. Adj.	Exp. Adj.	Res. Adj.
51 Citrus 343.1	9.18%	10.11%	0.93%	16,929	18,644	1,715	100.0%	1,715	854	9.18%	10.11%	0.93%	16,929	18,644	1,715	100.0%	1,715	854	0	D
52 Citrus 343.1 COR	0.00%	0.00%	0.00%	0	0	0	100.0%	0	0	0.00%	0.00%	0.00%	0	0	0	100.0%	0	0	0	0
53 Citrus 344	2.79%	0.22%	-Z.57%	449	35	(414)	100.0%	[414)	(207)	2.79%	0.22%	-2.57%	449	35	(414)	100.0%	(414)	(207)	0	0
54 Citrus 345	2.85%	2.63%	-0.22%	3,483	3,214	(269)	100.0%	(269)	(134)	2.85%	2.38%	-0.47%	3,483	2,908	(574)	100.0%	(574)	(287)	(306)	(153)
55 Citrus 346	3.36%	0.19%	-3.17%	209	12	(197)	100.0%	(197)	(99)	3.36%	0.25%	-3.11%	209	16	(194)	100.0%	(194)	(97)	4	2
56 Citrus Total				55,142	56,067	925		925	457				55,142	52,848	(2,294)		(2,294)	(1,15D)	(3,219)	(1,607)
57									- 1											
58 UF 341	5,75%	0.15%	-5.60%	500	13	(487)	100.0%	(487)	(243)	5.75%	0.15%	-5.60%	500	13	(487)	100.0%	(487)	(243)	D	D
59 UF 3/1 COR	0,06%	0.15%	0.09%	0	0	0	100.0%	0	0	0.06%	0.15%	0.09%	0	0	0	100.0%	0	0	D	D
50 UF 342	9.82%	1.79%	-8.03%	653	119	(534)	100.0%	(534)	(267)	9.82%	1.79%	-8.03%	653	119	(534)	100.0%	(534)	(267)	0	0
61 UF 343	22,88%	2.98%	-19.90%	7,388	962	(6,426)	100.0%	(6, 126)	(3,210)	22.88%	2.98%	-19.90%	7,388	962	(6,426)	100.0%	(5,426)	(3,210)	0	0
6Z UF 344	5.63%	4.55%	-1.08%	324	252	(62)	100.0%	(62)	(31)	5.63%	4.55%	-1.08%	324	252	(62)	100.0%	(62)	(31)	0	0
63 UF 345	6.38%	2.92%	-3.46%	409	187	(222)	100.0%	(222)	(111)	6.38%	2.92%	-3.46%	409	187	(222)	100.0%	(222)	[311)	0	0
63 UF 346	8.03%	2,59%	-5.44%	126	41	(85)	100.0%	(85)	(43)	8.03%	2.59%	-5.44%	126	41	(85)	100.0%	(85)	(43)	D	Q
64 UF Other	0.00%	0.00%	0.00%	0	0	0	100.0%	0	0	0.00%	0.00%	0.00%	0	0	0	100.0%	. 0	0	0	0
65 UF Total				9,400	1,584	(7,816)		(7,816)	(3,905)				9,400	1,584	(7,816)		(7,815)	(3,905)	0	0
66										1										
67 Osprey 341	1.99%	2.96%	0.97%	1,806	2,686	880	100.0%	880	439	1.99%	2.38%	0.39%	1,806	2,160	354	100.0%	354	177	(526)	(263)
68 Osprev 342	2.25%	2.76%	0.51%	328	402	74		74	37	2.25%	2.37%	0.12%	328	345	17			9	(57)	(28)
69 Osprey 343	2,88%	3,19%	0.31%	5,338	5,912	575		575	287	2.88%	2,69%	-D, 19%	5,338	4,986	(352)		(352)	(176)	(927)	(463)
70 Osprey 343.1	7.09%	6.90%	-0.19%	4.160	1.049	(111)		(111)	(56)	7.09%	6.90%	-0.19%	4,160	1.019	2000	100.0%		(56)	0	0
71 Osprey 344	2.42%	2.84%	0.42%	804	944	140	100.0%	140	70	2.42%	2.36%	-0.06%	804	784	(20)		(20)	(10)	(159)	(80)
72 Osprey 345	2.02%	2.57%	0.55%	870	1,106	237	100.0%	237	118	2.02%	2.16%	0.14%	870	930	60		60	30	(176)	(88)
73 Osprey 346	2.86%		0.70%	284	353	69	100.0%	69	35	2.86%	3,15%	0.29%	284	312	29			14	(41)	(20)
74 Osprey Total	2.001	310010	517.5	13,589	15,452	1,863		1,863	930	Lidero	2,23,0	0.20.0	13,589	13,566	(23)		(23)	(12)	(1,886)	(942)
75				10,505	23,432	1,005		1,003	330				15,505	13,300	(2)		(23)	(12)	(L) GOO	(342)
76 CR 311	3.86%	5.14%	1.28%	19,046	25, 362	6316	100.0%	6,316	3,155	3.86%	5.14%	1.28%	19,046	25,362	6,316	100.0%	6,316	3,155	0	0
77 CR 312	4.97%	4.91%	-0.06%	86,908	85,859	(1,049)		(1.049)	(525)	4.97%	4.91%	-0.D6%	85,908	85,859	(1.049)			(525)	0	0
78 CR 312 Rail Cars	3.33%	3.79%	0.46%	117	133	16		16	8	3.33%	3.79%	0.46%	117	133	16		16	8	0	0
79 CR 312 Rail Cars	0.10%	4.91%	4.81%	2	84	82		82	41	0.10%	4.91%	4.81%	2	84	82		82	41	0	0
80 CR 314	5,17%	4.74%	-0.43%	15,074	13,820	(1,254)		(1,254)	(627)	5.17%	4.74%	-0.43%	15,074	13.820	(1,254)	(44)		(627)	0	0
81 CR 315	1.48%	4.61%	0.13%	7,923	8,153	230	100.0%	230	115	4.48%	4.61%	0.13%	7,923	8.153	230	100.0%	230	115	D	D
82 CR 316	5.50%	4.98%	-0.52%	2,157	1.953		100.0%	(204)	(102)	5.50%	4.98%	-0.52%	2,157	1,953		100.0%		[102]	0	D
83 CR 316 COR	0.05%	4.98%	4.93%	0	44	43	100.0%	43	22	0.05%	4.98%	4.93%	0	44	43			22	0	0
84 CR 316 Common	0.00%	4.98%	4.98%	0	72		100.0%	72	36	0.00%	4.98%	4.98%	0	72	72		72	36	0	0
85 CR Other	0.15%		0.03%	113	135	23	100.0%	23	11	0.15%	0,18%	0.03%	113	135	23	100.0%		11	0	0
86 CR Total	0.1376	0.16%	0.03%	131,340	135,614	4,275	100.0%	4,275	2,135	0.13%	U,10%	0.0370	131,340	135,614	4,275	100.0%	4,275	2,135	0	0
87				131,340	155,614	4,273		4,273	2,133				151,540	133,014	4,275		4,275	2,155		U
	C 0.48/	12 719/	E 478/	1.045	3.063	1.715	100.00	1,316	658	6.84%	12.31%	5.47%	1,645	2,961	1 216	100.00	1.316	658	0	0
88 Storage 348 89	6.64%	12.31%	5.47%	1,645	2,961	1,516	100.0%	1,316	058	6.84%	12.31%	5.47%	1,045	2,961	1,316	100.0%	1,310	656	D	0
	44.250/	44 3593	0.00%	98	98	0	100.00/			24.250	44.250	0.00%	20	98	.0	100.00	0	0	0	0
90 Other Production		14.25%		98	98		100.0%	0	0	14.25%	14.25%	20.540.00	98	98		100.0%	0	0	_	_
91 Misc. Production	0.00%	0.00%	0.00%	_	-	0		0	0	0,00%	0.00%	0.00%	D	_	0	100.0%			D	0
92 Land Rights 310	0.00%	0.00%	0.00%	Ω	0		100.0%	0	0	0,00%	0.00%	0.00%	Q	0	0	100.0%	0	0	D	D
93 Land Rights 3/10	0.00%	0.00%	0.00%	D	Đ	Đ	100.0%	0	0	0.00%	0.00%	0.00%	Û	0	0	100.0%	0	D	D	0
94																				
95				where return	242.40	Can prove		No ever					Salar Salar		ma accel		Inn news	(majerne)	Mari Service	(mar s
96 Total Production Base	7			325,773	313,101	(12,672)		(12,672)	(6,346)				325,773	296,407	(29,365)	Til.	(29,365)	(14,677)	(16,694)	(8,330)
97	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1														100	200				
98 Anciate 311	0.89%	2.56%	1.67%	432	1,243	811	95.2%	772	383	0.89%	2.56%	1.67%	432	1,243	811	95.2%		383	D	Ω
99 Anciate 312	10,37%	2.48%	-7.89%	24,501	5,859	(18,641)			(8,819)	10.37%	2.48%	-7.89%	24,501	5,859	(18,641)			(8,819)	D	D
100 Anclote 314	7.65%	2.64%	-5.01%	12,783	4,411	(8,371)	95.2%	(7,971)	(3,962)	7.65%	2.64%	-5.01%	12,783	4,411	(8, 371)	95.2%	(7,971)	(3,962)	D	0

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhibi	t MJO-2 as a	mended in	STAFF POD	5-20						Fina	Settleme	nt				Differ	ence
	Depre	eclation R	ate	2025 Ann	ual Deprec	lation Expe	nse and	Reserve Ad	justment	Dep	reclation R	Rate	2025 Ann	ual Deprec	lation Expe	nse and F	Reserve Ad	ustment		
	1							10.7 4									19.0			
No. Plant & Account	Current Rate	New Rate	Diff.	Current	New Rate	Diff.	Sep. Factor	Retall Exp. Adj.	Retail Res. Adj.	Current Rate	New Rate	Diff.	Current Rate	New Rate	DW.	Sep. Factor	Retail Exp. Adj.	Retail Res. Adj.	Retali Exp. Adj.	Retali Res. Adj.
101 Anciote 315	5.50%	2.20%	-3.30%	2,253	901	(1,352)	95.2%	(1,287)	(640)	5.50%	2,20%	-3.30%	2,253	901	(1,352)	95.2%		[640)	D D	nes. real.
102 Anclote 316	5.53%		-3.23%	593	246	(346)	95.2%	(330)	(164)	5.53%	2,30%	-3.23%	593	246	(346)	95.2%	,	[164]	0	0
103 Anclote Total	3.33%	2,3070	3.23%	40,561	12,661	(27,899)	53.270	(26,564)	(13,202)	3.33%	2,30%	-3.2370	40,561	12,661	(27,899)	93.270		(104)	0	0
104				10,301	12,001	(21,033)		(20,301)	(15,202)				40,301	12,001	(27,093)		(20,304)	(15,202)		U
105 Tiger Bay 341	3.34%	3.45%	0.11%	444	459	15	95.2%	14	7	3,34%	2.36%	-0.98%	444	314	(130)	95.2%	(124)	(6D)	(138)	(66)
106 Tiger Bay 342	9.62%	7.30%	-2.32%	583	442	(141)	95.2%	(134)	(65)	9.62%	5.21%	-4.41%	583	316	(267)	95.2%		(124)	(121)	(59)
107 Tiger Bay 343	6.47%	7.49%	1.02%	2,145	2,483	338	95.2%	322	157	6.47%	5,29%	-1.18%	2,145	1,754	(391)	95.2%		[182]	(695)	(339)
108 Tiger Bay 343.1	12.79%		2.56%	3,001	3,602	601	95.2%	572	286	12.79%	15.23%	2.44%	3,001	3,574	573	95.2%		273	(27)	(13)
109 Tiger Bay 344	7.71%	6.77%	-0.94%	897	788	(109)	95.2%	(104)	(51)	7.71%	4.75%	-2.96%	897	553	(344)	95.2%		(160)	(224)	(109)
110 Tiger Bay 345	8.10%	6.48%	-1.62%	784	628	(157)	95.2%	(149)	(73)	8.10%	4.56%	-3.54%	784	112	(343)	95.2%		[159]	(177)	(86)
111 Tiger Bay 346	4.52%		-0.18%	84	81	(3)	95.2%	(3)	(2)	4.52%	3.34%	-1.18%	84	62	(22)	95.2%	(21)	(10)	(18)	(9)
112 Tiger Bay Total	1,32,11	4.5.170	-0.4670	7.939	8,482	543	34.6 10	517	260	-1.32/11	3.3.170	-1.1070	7.939	7.014	(925)	33,270	(881)	[422]	(1,398)	(681)
113				1,233	0,102	343		221	200	1			1,555	7,021	(023)		(001)	[HEZ]	12,2301	(002)
114 Total Production Intermediate				48,500	21,144	(27,356)	-	(26,046)	(12,942)				48,500	19,675	(28,825)		(27,445)	(13.623)	(1,398)	(681)
115	-			40,300	24)4119	(27)330)		(20,000)	(12,572)	7			10,200	25,015	120,0237		(C) Many	[12,023]	(1,550)	1002
116 Avon Park 341	0.00%	0.00%	0.00%	0	0	-0	97.6%	0	0	0.00%	0.00%	0.00%	D	o	0	97.6%	D	0	0	0
117	G.GG/L	0.00%	0.0070	u	0	0	27.073		U	0.0070	0.0070	0.00%				27.074				
118 Bartow CT U1&U3 341	7.52%	3.84%	-3.68%	183	94	(90)	97.6%	(88)	(44)	7.52%	3.84%	-3.68%	183	94	(90)	97.6%	(88)	(44)	D	0
119 Bartow CT U1&U3 342	5,77%	2.99%	-2.78%	197	102	(95)	97.6%	(93)	(46)	5.77%	2.99%	-2.78%	197	102	(95)	97.6%		(46)	0	D
120 Bartow CT U1&U3 343	6,38%	5.63%	-0.75%	754	665	(89)	97.6%	(87)	(43)	6.38%	5,63%	-D.75%	754	665	(89)	97.6%		(43)	D	0
121 Bartow CT U1&U3 344	3.69%	0.39%	-3.30%	12	1	(10)	97.6%	(10)	(5)	3.69%	0.39%	-3.30%	12	1	(10)	97.6%		(5)	D	0
122 Bartow CT U1&U3 344 COR	0.07%	0.39%	0.32%	3	18	15	97.6%	14	7	0.07%	0.39%	0.32%	3	18	15	97.6%		7	0	0
123 Bartow CT U1&U3 345	6.02%	5.27%	-0.75%	232	203	(29)	97.6%	(28)	(14)	6.02%	5.27%	-0.75%	232	203	(29)	97.6%		(14)	0	0
124 Bartow CT U1&U3 346	5.35%		3.63%	16	27	11	97.6%	11	5	5.35%	8.98%	3.63%	16	27	11	97.6%	1	(4.1)	0	0
125 Bartow CT U1&U3 Total	3.3370	0.5070	3.03.6	1,398	1,110	(287)	37.070	(281)	(140)	2,3376	0.3070	3.0376	1,398	1,110	(287)	. 37.070	(281)	[140]	0	0
126				1,396	1,110	(207)		(201)	(140)				1,290	1,110	(2011		(201)	(140)		U
127 Bartow CT U2&U4 341	3.31%	28.90%	25.59%	7	58	52	97.6%	50	25	3.31%	28.90%	25.59%	7	58	52	97.6%	50	25	0	n
128 Bartow CT U2&U4 342	4.02%		-1.84%	7	4	(3)	97.6%	(3)	(2)	4.02%	2.18%	-1.84%	7	4	13)	97.6%		(2)	D	0
129 Bartow CT U2&U4 343		21.16%	10.94%	1,352	2,799	1.447	97.6%		7D6	10.22%	21.16%	10.94%	1,352	2,799	1.447	97.6%		706	D	n
130 Bartow CT U2&U4 344	4.66%	8.61%	3.95%	113	210	96	97.6%	94	47	1.66%	8.61%	3.95%	113	210	96	97.6%	,	47	D	0
131 Bartow CT U2&U4 345	5.20%		10.62%	115	45		97.6%	30		5.20%	15.82%	10.62%	15	45		97.6%		15	0	0
132 Bartow CT U2&U4 346				263		30	97.6%		15 658				263		30 1,348	97.6%		658	D	0
133 Bartow CT U2&U4 Total	0.1176	37.42%	31.31%	1,757	1,611	2,970	97.0%	1,316 2,900	1,450	6.11%	37.42%	31.31%	1.757	4,727	2,970	97.0%		1,450	D	D
134				4,737	4,727	2,3/0		2,500	1,430				1,737	4,727	2,370		2,900	1,450		b
	9.34%	9.39%	0.05%	187	188	1	97.6%	1	0	9.34%	9.39%	0.05%	187	188	1	97.6%		0	D	0
135 Bayboro 341 136 Bayboro 341 COR	0.09%	0.09%	0.00%	0	0	0	97.6%	0	0	0.09%	0.09%	0.00%	10/	100	0	97.6%		0	0	0
137 Bayboro 342	8.62%	5.49%	-3.13%	137.827	87.781	(50)	97.6%	(49)	(28)	8.62%	5.49%	-3.13%	137.827	87.781	(50)	97.6%		(28)	D	0
137 Bayboro 342 138 Bayboro 342 COR	0.17%:		-0.01%	0.544	0.512	(0)	97.6%	(0)	(28)	0.17%	0.16%	-0.01%	0.544	0.512	(0)	97.6%		(28) (D)	D	0
	100		14.44%		2,820			2,502				14.44%		2,820	2,563				0	0
139 Bayboro 343				257		2,563	97.6%		1,251	1.45% 8.66%	15.89%		257			97.6%		1,251	D	o o
140 Bayboro 344	8.66%	4.79%	-3.87%	253	140	(113)	97.6%	(110)	(68)	W	4.79%	-3.87%	253	140	(113)	97.6%		(68)	0	0
141 Bayboro 344 COR	0.17%		-0.03%	133		(0)	97.6%	(0)	(0)	0.17%	0.14%	-0.03%	_		(0)	97.6%		(0)	0	n
1/12 Bayboro 3/15			12.36%		320	187	97.6%	182	91	8.79%	21.15%	12.36%	133	320	187	97.6%		91		
143 Bayboro 346	10,40%		0.61%	60 2	56 2	(4)	97.6%	(3)	(2)	10,40%	9.79%	0.61%	60 2	56 2	(4)	97.6%		(2)	0	0
1/1 Bayboro 346.2	10.40%	9.79%	-0.61%			(0)	97.6%	(0)	(0)	10.40%	9.79%	-0.61%			(0)	97.6%		[0]	0	0
145 Bayboro Total				1,032	3,616	2,584		2,522	1,245	5			1,032	3,616	2,584		2,522	1,245	D	0
1/16	A20		2.256				67.6	22-			a merci	2.255			lab =					_
147 Debary (New) 341	1.12%	4.37%	3.25%	82	321	239	97.6%	233	117	1.12%	4.37%	3.25%	82	321	239	97.6%		117	0	0
148 Debary (New) 342	3.02%	1.59%	-1.43%	17	9	(8)	97.6%	(8)	(4)	3.02%	1.59%	-1,43%	17	9	(8)	97.6%		(4)	0	0
149 Debary (New) 342 COR	0.D6%	0.05%	-0.01%	4	3	(1)	97.6%	(1)	(O)	0.06%	0.05%	-0.01%	4	3	(1)	97.6%		(0)	D	Ω
150 Debary (New) 343	0,91%	1.75%	0.84%	701	1,349	648	97.6%	632	316	0.91%	1.75%	D. B4%	701	1,349	648	97.6%		316	D	٥
151 Debary (New) 343.1	0.91%	8.46%	7.55%	30	283	253	97.6%	247	123	0.91%	8.46%	7.55%	30	283	253	97.6%	247	123	0	0

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

Docket No 20240025 Settlement Agreement Exhibit 1 Page 8 of 17

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhibi	t MJO-2 as ar	nended in :	STAFF POD	5-20						Final	Settlemen	rt			- 1	Differ	rence
	Depr	eclation R	ate	2025 Ann	ial Depreci	ation Expe	nse and	Reserve Ad	justment	Dep	reclation R	tate	2025 Annı	al Depreci	ation Expe	nse and F	Reserve Adj	ustment		
Line	Current	New		Current	New		Sep.	Retall	Retall	Current	New		Current	New		Sep.	Retail	Retail	Retali	Retali
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.			Res. Adj.	Rate	Rate	Diff.	Rate	Rate	DIff.	Factor		Res. Adj.		Res. Adj.
152 Debary (New) 344	0.86%	1.26%	0.40%	171	250	79	97.6%	77	39	0.86%	1.26%	0.40%	171	250	79	97.6%	77	39	0	0
153 Debary (New) 345	1.09%	3.75%	2.66%	84	290	205	97.6%	201	100	1.09%	3.75%	2.66%	84	290	205	97.6%	201	100	0	0
154 Debary (New) 346	-0.02%	3.23%	3.25%	(0)	37	37	97.6%	36	18	-0.02%	3.28%	3.25%	(0)	37	37	97.6%	36	18	0	D
155 Debary (New) Total				1,090	2.542	1.452		1,418	709	1			1.090	2.542	1.452	•	1,418	709	0	0
156	1									}			,						1	
157 Debary (Old) 341	4.45%	3.94%	-0.52%	276	244	(32)	97.6%	(31)	(16)	4.46%	3.94%	-0.52%	276	244	(32)	97.6%	(31)	(16)	0	0
158 Debary (Old) 341 COR	0.04%	0.04%	0.00%	D	0	0	97.6%	D	0	0.04%	0.04%	0.00%	0	0	0	97.6%		0	0	0
159 Debary (Old) 342	5.52%	10.89%	5.37%	567	1,119	552	97.6%	539	269	5.52%	10.89%	5.37%	567	1,119	552	97.6%	539	269	0	0
160 Debary (Old) 343	0.00%	-2.55%	-2.55%	0	(680)	(680)	97.6%	(663)	(332)	0.00%	-2.55%	-2.55%	0	(680)	(680)	97.6%	(663)	(332)	р	D
161 Debary (Old) 344	0.12%	4.02%	-4.14%	9	(316)	(326)	97.6%	(318)	(159)	0.12%	-4.02%	-4.14%	9	(316)	(326)			[159]	0	0
162 Debary (Old) 345	5.16%	4.48%	-0.68%	361	314	(48)	97.6%	(46)	(23)	5.16%	4.48%	-0.68%	361	314	(48)	97.6%	(46)	(23)	0	0
163 Debary (Old) 345 COR	0.05%	0.09%	0.04%	0	0	0	97.5%	0	0	0.05%	0.09%	0.04%	0	0	0	97.6%		0	0	0
164 Debary (Old) 346	4.15%	18.95%	14.80%	63	286	223	97.6%	218	109	4.15%	18.95%	14.80%	63	286	223	97.6%	218	109	0	0
165 Debary (Old) Total				1,277	966	(310)		(303)	(151)				1,277	966	(310)		(303)	(151)	0	Q
166						, ,		, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,		, ,					
167 Higgins 341	0.00%	0.00%	0.00%	0	0	0	97.6%	0	0	0.00%	0.00%	0.00%	0	0	0	97.6%	0	0	D	0
168 Higgins 346	0.00%	0.00%	0.00%	D	0	0	97.6%	0	0	0.00%	0.00%	0.00%	0	0	0	97.6%	0	D	D	0
169 Higgins Total	-			0	0	0		0	0	1			0	0	0		0	0	0	0
170																				
171 Intercession City U1-U6 341	2.46%	4.84%	2.38%	162	318	157	97.6%	153	76	2.46%	4.84%	2.38%	162	318	157	97.6%	153	76	D	0
172 Intercession City U1 342	6.60%	2.66%	-3.94%	61	24	(36)	97.6%	(35)	(18)	6.60%	2.66%	-3.94%	61	24	(36)			(18)	D	0
173 Intercession City U1-U6 342	-5.58%	7.05%	12.63%	(296)	374	670	97.6%	654	327	-5.58%	7.05%	12.63%	(296)	374	670	97.6%		327	0	0
174 Intercession City U1-U6 343	5.78%	4.30%	-1.48%	1.764	1,313	(452)	97.6%	(441)	(221)	5.78%	4.30%	-1.48%	1,764	1,313	(452)			(221)	D	0
175 Intercession City U1-U6 344	2.63%	5.43%	2.80%	157	323	167	97.6%	163	82	2.63%	5.43%	2.80%	157	323	167	97.6%		82	D	0
176 Intercession City U1-U6 345	5.23%	4.27%	-0.96%	329	269	(60)	97.6%	(59)	(29)	5.23%	4.27%	-0.96%	329	269	(60)	97.6%		(29)	0	0
177 Intercession City U1-U6 346	5.51%		-1.70%	106	73	(33)	97.6%	(32)	(16)	5.51%	3.81%	-1.70%	106	73	(33)			(16)	D	0
178 Intercession City U1-U6 Total	-			2,282	2,695	412		403	201				2,282	2,695	412		403	201	0	0
179				-,	-,								-,							_
180 Intercession City U7-U10 341	1.83%	2.D8%	0.25%	191	218	26	97.6%	26	13	1.83%	2.08%	0.25%	191	218	26	97.5%	26	13	D	0
181 Intercession City U7-U10 342	2.52%	2.66%	0.14%	207	219	12	97.6%	11	6	2.52%	2.66%	0.14%	207	219	12	97.6%	11	5	0	0
182 Intercession City U7-U10 343	3.05%	3.54%	0.49%	2,427	2,817	390	97.6%	381	190	3.05%	3.54%	0.49%	2,427	2,817	390	97.6%	381	190	D	0
183 Intercession City U7-U10 343.1	3.05%	6.77%	3.72%	193	428	235	97.6%	229	115	3.05%	6.77%	3,72%	193	428	235	97.6%		115	D	D
184 Intercession City U7-U10 344	2.33%	2.34%	0.01%	431	432	2	97.6%	2	1	2.33%	2.34%	0.01%	431	432	2	97.6%	2	1	D	0
185 Intercession City U7-U10 345	3.46%	3.15%	-0.31%	253	231	(23)	97.6%	(22)	(11)	3.46%	3.15%	-0.31%	253	231	(23)			(11)	0	0
186 Intercession City U7-U10 346	4.27%	4.23%	-0.04%	47	46	(0)	97.6%	(0)	(0)	4.27%	4.23%	-0.04%	47	16	(0)			(0)	0	0
187 Intercession City U7-U10 Total				3,749	4,391	641		626	313	1			3,749	4,391	641		626	313	0	0
188										1										
189 Intercession City U11 341	0.93%:	1.30%	0.37%	20	28	8	97.6%	8	4	0.93%	1.30%	0.37%	20	28	8	97.6%	8	4	0	0
190 Intercession City U11 342	1.02%	2.09%	1.07%	19	40	20	97.6%	20	10	1.02%	2.09%	1.07%	19	40	20	97.6%	20	ID	0	0
191 Intercession City U11 343	1.43%	1.18%	-0:25%	360	297	(63)	97.6%	(61)	(31)	1.43%	1.18%	-0:25%	360	297	(63)	97.6%	(61)	(31)	0	D
192 Intercession City U11 344	1.15%	0.92%	-0.23%	48	38	(10)	97.6%	(9)	(5)	1.15%	0.92%	-0.23%	48	38	(10)	97.6%		(5)	0	0
193 Intercession City U11 345	1.59%	1.37%	-0.22%	76	66	(11)	97.6%	(10)	(5)	1.59%	1.37%	-0.22%	76	66	(11)	97.6%		(5)	0	Ò
194 Intercession City U11 346	2.44%	2.20%	-0.24%	6	6	(1)	97.6%	(1)	(0)	2.44%	2,20%	-0.24%	6	6	(2)			(0)	0	0
195 Intercession City U11 Total				530	475	(55)	-	(54)	(27)				530	475	(55)		(51)	(27)	٥	D
196																				
197 Intercession City U12 341	2.54%	2.65%	0.11%	41	42	2	97.6%	2	1	2.54%	2.65%	0.11%	41	42	2	97.6%	2	1	D	0
198 Intercession City U12 342	4.24%	4.67%	0.43%	222	245	23	97.6%	22	11	4.24%	4.67%	0.43%	222	245	23	97.6%		11	0	0
199 Intercession City U12 343	2.20%	3.23%	1.03%	1.508	2.214	706	97.6%	689	344	2.20%	3.23%	1.03%	1.508	2.214	706	97.6%		344	0	0
200 Intercession City U12 343.1	2.20%	5,30%	3.10%	(35)	(85)	(50)	97.6%	(49)	(24)	2.20%	5.30%	3.10%	(35)	(85)	(50)			(24)	0	0
201 Intercession City U12 344	1.43%	2.21%	0.78%	255	394	139	97.6%	136	68	1.43%	2.21%	0.78%	255	394	139	97.6%		68	D	0
202 Intercession City U12 345	1.77%		1.17%	175	291	116	97.6%	113	56	1.77%	2.94%	1.17%	175	291	116	97.6%		56	0	0

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhibi	t MJO-2 as a	mended in	STAFF POD	5-20						Fina	Settlemen	t			- 3	Differ	ence
	Depre	eclation R	ate	2025 Ann	ual Depreci	ation Expe	nse and	Reserve Ad	Justment	Dep	reclation R	ate	2025 Anni	ual Depreci	ation Expe	nse and R	Reserve Adj	ustment		
Line	Current	New		Current	New		Sep.	Retall	Retail	Current	New		Current	New		Sep.	Retail	Retail	Retali	Retali
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.	Factor	Exp. Adj.	Res. AdJ.	Rate	Rate	Diff.	Rate	Rate	DHf.		Exp. Adj.	Res. Adj.	Exp. Adj.	Res. Adj
203 Intercession City U12 346	2.79%	0.30%	-2.49%	4	0	(4)	97.6%	(4)	(2)	2.79%	0.30%	-2.49%	1	0	(4)	97.6%	(4)	(2)	0	C
204 Intercession City U12 Total				2,171	3,103	932		910	454				2,171	3,103	932		910	454	0	0
205																				
206 Intercession City C 346	0.00%	0.00%	0.00%	D	0	Ð	97.6%	0	0	0.00%	0.00%	0.00%	0	0	0	97.6%	0	D	0	C
207																				
208 Suwannee 341	3.29%	6.91%	3.62%	246	516	270	97.6%	264	132	3.29%	5.91%	3.62%	246	516	270	97.6%	264	132	D	
209 Suwannee 342	3.33%	4.56%	1.23%	252	345	93	97.6%	91	45	3.33%	4.56%	1.23%	252	345	93	97.6%	91	45	D	1
210 Suwannee 343	4.20%	5.19%	0.99%	1,214	1,500	286	97.6%	279	140	4.20%	5,19%	0.99%	1,214	1,500	286	97.6%	279	140	0	1
211 Suwannee 3/4	4.29%	4.77%	0.48%	306	340	34	97.6%	33	17	4.29%	4.77%	0.48%	306	340	34	97.6%	3.3	17	D	
212 Suwannee 345	3.52%	7.99%	4.47%	231	525	294	97.6%	287	1/13	3.52%	7.99%	4.47%	231	525	294	97.6%	287	143	0	(
213 Suwannee 3/16	3.31%	8.88%	5.57%	74	199	125	97.6%	122	61	3.31%	8.88%	5.57%	74	199	125	97.6%	122	61	۵	(
214 Suwannee Total				2,323	3,426	1,103		1,076	539	1			2,323	3,426	1,103		1,076	539	0	
215										(
216 Total Production Peaking				17,509	27,049	9,441		9,217	4,592	-			17,609	27,049	9,441	-	9,217	4,592	D	ĺ
217																				
218 Columbia Solar 341	3,35%	3.47%	0.12%	291	302	10	100.0%	10	5	3.35%	2.91%	-0.44%	291	253	(38)	100.0%	(38)	(19)	(49)	(24
219 Columbia Solar 344	3.36%	3.29%	-0.07%	2,930	2,869		100.0%	(61)	(31)	3.36%	2.76%	-0.60%	2,930	2,407		100.0%	(523)	(262)	(462)	(23.
220 Columbia Solar 345	3.35%	3.30%	-0.05%	301	297		100.0%	(4)	(2)	3.35%	2.76%	-0.59%	301	248		100.0%		(27)	(49)	(2)
221 Columbia Solar 346	3.35%		0.05%	0	0	0	100.0%	0	0	3.35%	2.86%	-0.49%	0	0	(0)			(0)	(D)	(1
222 Columbia Solar Total	1000			3,522	3,467	(55)		(55)	(28)	1			3,522	2,908	(614)		(614)	(307)	(559)	(28
223				-,	-/			1	17	[(1,000.17			,
224 Hamilton Solar 341	3.14%	3.41%	0.27%	81	88	7	100.0%	7	9.	3.14%	2.82%	-0.32%	81	72	(8)	100.0%	(8)	(4)	(15)	(8
225 Hamilton Solar 344	3.40%		0.00%	3,294	3,294		100.0%	0	0	3.40%	2.81%	-0.59%	3,294	2,722	3.55	100.0%	(572)	(286)	(572)	(28)
226 Hamilton Solar 345	3.40%	3.51%	0.11%	365	377		100.0%	12	6	3.40%	2.90%	-0.50%	365	311	(54)		(54)	(27)	(65)	(3)
227 Hamilton Solar 346	3.40%	-1.84%	-5.24%	17	(9)		100.0%	(26)	(13)	3.40%	-1.51%	-4.91%	17	(7)		100.0%	(24)	(12)	7	,
228 Hamilton Solar Total	3.4670	114,470	312-420	3,756	3,749	(7)	100.070	(7)	(3)	3.4070	1.5170	4.52.0	3,756	3,099	(657)		(657)	(329)	(651)	(32
229				3,130	3,, 3	4.1		3.7	127				5/150	2,000	10211		(05,1	(SES)	(052)	(32
230 Debary Solar 341	3.36%	3.00%	-0.36%	81	72	(9)	100.0%	(9)	(4)	3.36%	2.51%	-0.85%	81	60	(20)	100.0%	(20)	(10)	(12)	41
231 Debary Solar 344	3.36%	3.34%	-0.02%	2,488	2,473	5.79	100.0%	(15)	(7)	3.36%	2.80%	-0.56%	2,488	2.073		100.0%	(415)	(207)	(400)	(20)
232 Debary Solar 345	3.36%	3.25%	-0.11%	360	348	(12)		(12)	(6)	3,36%	2.72%	-0.64%	360	292	(69)		(69)	(34)	(57)	(2)
233 Debary Solar Total	3.30 %	3,43/0	40.1176	2,929	2,893	(35)	100,000	(35)	(18)	3,30%	2.72/0	*U, UF1 76	2,929	2,425	(504)		(504)	(252)	(468)	(23
234				2,525	2,055	(33)		(cc)	(10)	1			2,525	2,423	1304)		(304)	(232)	(400)	(23
235 Trenton Soler 341	3.40%	3.40%	0.00%	212	212		100.0%	0	0	3.40%	2.83%	-0.57%	212	177	(36)	100.0%	(36)	(18)	(36)	(2:
236 Trenton Solar 344	3.40%	3.37%	-0.03%	2,562	2,539	(23)		(23)	(11)	3.40%	2.80%	-0.60%	2,562	2,110	(452)		(452)	(226)	(429)	(215
237 Trenton Solar 345	3.40%	3.52%	0.12%	539	558		100.0%	19		3.40%	2.93%	-0.47%	539	464			(74)	(37)		(4)
238 Trenton Solar 346	3.40%		0.12%	2	2	0	100.0%	0	10	3.40%	3.10%	-0.30%	2	2	(74) (0)		(0)	(0)	(93)	(1
239 Trenton Solar Total	3.40%	3.75%	0.3376	3,315	3,311	(3)	100.0%	(3)	(2)	3.40%	3.10%	-0.30%	3,315	2,752	(562)		(562)	(281)	(559)	(27
240				3,315	3,311	(3)		(3)	(2)				3,315	2,/52	(562)		(562)	(281)	fooal	(27
	0.700	2 ****	0.02%	89	no		400.00			0.700	2 0 201	-0.56%		74	14.51	4 2 2 2 2 2	1451	in	line.	
241 Lake Placid Solar 341	3.39%	3.41%			89		100.0%	1	0	3.39%	2.83%		89	74		100.0%	(15)	(7)	(15)	(8
242 Lake Placid Solar 344	3.39%	3.38%	-0.01%	1,531	1,526		100.0%	(5)	(2)	3.39%	2.81%	-0.58%	1,531	1,269	(262)		(262)	(131)	(257)	(12)
2/13 Lake Placid Solar 345	3.39%	3.44%	0.05%	393	399	6	100.0%	- 6	3	3.39%	2.86%	-0.53%	393	332	(61)			(31)	(67)	(3)
2/14 Lake Placid Solar Total				2,013	2,015	2		2	1	1			2,013	1,675	(338)		(338)	(169)	(340)	(17)
245	2 223.	2.765	0.035	200	200	_	400.00			2 226	2040	0.40**	444	200		400.00	44.4	/4-1	1441	
2/16 Charlie Creek Solar 3/1	3.33%	3.36%	0.03%	297	299		100.0%	3	1	3.33%	2.84%	-0.49%	297	253	(44)		(11)	(22)	(46)	(2)
247 Charlie Creek Solar 344	3.33%	3.36%	0.03%	2,437	2,459	22	100.0%	22	11	3.33%	2.85%	-0.48%	2,437	2,086		100.0%	(351)	[176]	(373)	(18)
248 Charlie Creek Solar 345	3.33%	3.36%	0.03%	532	537	5	100.0%	5	2	3.93%	2.84%	-0.49%	532	454	(78)		(78)	(39)	(83)	(4.
249 Charlie Creek Solar Total				3,266	3,295	29		29	15				3,266	2,793	(473)		(473)	[237]	(503)	(25.
250																				
251 Duette Solar 341	3.33%	3.24%	-0.09%	231	225		100.0%	(6)	(3)	3.33%	2.73%	-0.60%	231	189		100.0%	(42)	(21)	(35)	(1)
252 Duette Solar 344	3.33%	3.39%	0.06%	2,788	2,838	50	100.0%	50	25	3.33%	2.86%	-0.47%	2,788	2,395	(394)		(394)	(197)	(444)	(222
253 Duette Solar 345	3.33%	3.24%	-0.09%	241	235	(7)	100.0%	(7)	(3)	3.33%	2.73%	-D.60%	241	198	(44)	100.0%	(44)	(22)	(37)	(18

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhibi	t MJO-2 as ar	mended in	STAFF POL	5-20						Final	Settlemen	t				Diffe	rence
	Depre	clation R	ate	2025 Ann	ual Depreci	atlon Exp	ense and	Reserve Ad	ustment	Dep	reclation R	ate	2025 Annı	ıal Depreci	ation Expe	nse and I	Reserve Adj	justment		
Line	Current	New		Current	New		Sep.	Retall	Retail	Current	New		Current	New		Sep.	Retail	Retail	Retail	Retail
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.	Factor	Exp. Adj.	Res. AdJ.	Rate	Rabe	Diff.	Rate	Rate	DIff.	Factor	Exp. Adj.	Res. Adj.	Exp. Adj.	Res. Adj.
254 Duette Solar Total	7			3,260	3,298	37		37	19				3,260	2,782	(479)		(479)	(239)	(516)	(258
255										(
256 Santa Fe Solar 340	3.53%	3.30%	-0.03%	1	1	(0)	100.0%	(D)	(0)	3.33%	0.00%	-3.33%	1	0	(1)	100.0%	(1)	(0)	(1)	(0
257 Santa Fe Solar 341	3.33%	3.22%	-0.11%	334	323	(11)	100.0%	(11)	(6)	3.33%	2.72%	-0.61%	334	273	(61)	100.0%	(51)	(31)	(50)	(25
258 Santa Fe Solar 344	3.33%	3.31%	-0.02%	2,815	2,798	(17)	100.0%	(17)	(8)	3.33%	2.79%	-0.54%	2,815	2,359	(457)	100.0%	(457)	(228)	(440)	(220
259 Santa Fe Solar 345	3.33%	3.22%	-0.11%	293	284	(10)	100.0%	(10)	(5)	3.33%	2.72%	-0.61%	293	240	(54)	100.0%	(54)	(27)	(44)	(22
260 Santa Fe Solar Total				3,443	3,406	(88)		(38)	(19)				3,443	2,871	(572)		(572)	(286)	(534)	(267
261																				
262 Sandy Creek Solar 341	3.33%	3.33%	0.00%	295	295	0	100.0%	0	0	3.33%	2.82%	-0.51%	295	249	(45)	100.0%	(45)	(23)	(45)	(23
263 Sandy Creek Solar 344	3.33%	3.33%	0.00%	2,479	2,479	0	100.0%	O	0	3.33%	2.82%	-0.51%	2,479	2,100	(380)	100.0%	(380)	[190]	(380)	(190
264 Sandy Creek Solar 345	3.33%	3.33%	0.00%	258	258	0	100.0%	0	0	3.33%	2.82%	-0.51%	258	219	(40)	100.0%	(40)	(20)	(40)	(20
265 Sandy Creek Solar Total				3,032	3,032	0		0	0	1			3,032	2,568	(464)		(464)	[232]	(464)	(232
266									11	1										
267 Twin Rivers Solar 341	3.33%	3.21%	-0.12%	243	235	(9)	100.0%	(9)	(4)	3.33%	2.71%	-0.62%	243	198	(45)	100.0%	(45)	(23)	(37)	(18
268 Twin Rivers Solar 344	3.33%	3.38%	0.05%	2,257	2,291	34	100.0%	34	17	3.33%	2.85%	-0.48%	2,257	1,932	(325)	100.0%			(359)	(180
269 Twith Rivers Solar 345	3.33%	3.21%	-0.12%	636	613	(23)	100.0%	(23)	(11)	3.33%	2.71%	-0.62%	636	517	(118)				(95)	(48
270 Twin Rivers Solar Total				3,136	3,139	2		2	1				3,136	2,647	(489)		(489)	_	(491)	(246
271					,									,	, , ,					,
272 Osceola Solar 341	20.77%	3,33%	-17.44%	18	3	(15)	100.0%	(15)	(7)	20.77%	2.70%	-18.07%	18	2	1151	100.0%	(15)	(8)	(1)	(0,
273 Oscepla Solar 344	3.33%	3.54%	0.21%	214	227	, ,	100.0%	13	7	3.33%	2.88%	-0.45%	214	185		100,0%			(42)	(21
274 Osceola Solar 345	3.33%	3.55%	0.22%	37	39	2	100.0%	2	1	3.33%	2.89%	-0.44%	37	32	(5)				(7)	(4
275 Osceola Solar Total				268	269	1		1	0		4,441.0		268	219	(49)		(49)		(SD)	(25)
276				200	2.03	-		-		l .			2,00		(10)		(144)	(23)	(20)	122
277 Perry Solar 341	3.80%	3,81%	0.01%	13	13	0	100.0%	0	Q	3.80%	3.09%	-0.71%	13	11	(2)	100.0%	(2)	(1)	(2)	(1
278 Perry Solar 344	3.36%	3.38%	0.02%	311	313		100.0%	2	1	3.36%	2.74%	-0.62%	311	254		100.0%			(59)	(30
279 Perry Solar 345	3.36%	3.65%	0.29%	50	55	4		4	2	3.36%	2.97%	-D.39%	50	44	(6)				(10)	(5
280 Perry Solar 346	3.55%	3.55%	0.00%	1	1	0	100.0%	0	0	3,55%	2.88%	-0.67%	1	0	(0)				(D)	(0
281 Perry Solar Total	3,2370	3.3370	0.0070	975	382	- 6	100,071	6	3	515576	2.00%	-0.07 10	375	310	(66)	- 100.070	(66)		(72)	
282				3,7	302				,				2,3	310	(00)		(00)	(ab)	(12)	(36
283 St Peta Pier Solar 344	3.39%	3.45%	0.06%	49	50	1	100.0%	1	0	3.39%	2.87%	-0.52%	49	42	701	100.0%	(8)	(4)	(8)	(4
284 St Pete Pier Solar 345	3.39%	3.45%	0.05%	3	3	0	100.0%	0	0	3.39%	2.87%	-0.52%	3	3	(0)				(1)	(0)
285 St Pete Pier Solar Total	3.33%	3.4370	0.00%	52	53	1	100.0%	1	Ö	3.35%	2.0770	*U,32%	52	11	(8)		(8)		(9)	(4
286				34	33			-	.,				32	riri	lot		(51	6.0	(5)	Į,ri
287 Suwannee Solar 341	3.40%	3,40%	0.00%	2	2		100.0%	0	0	3.40%	2.78%	-0.62%	2	2	(0)	100.0%	(D)	(D)	(D)	(0
288 Suwannee Solar 344	3.39%	3.34%	-0.05%	178	471	(7)		(7)	(4)	3.39%	2.74%	-0.65%	478	387		100.0%			(85)	(42
289 Suwannee Solar 345	3.38%	3.54%	0.26%	86	93	7	100.0%	7	3	3.38%	2.98%	-0.40%	85	76	(10)				(17)	(8)
290 Suwannee Solar Total	3.3076	3.0470	0.20%	566	566	(0)		(0)	(0)	3.36%	2.30%	-0.40%	566	464	(102)		(102)		(102)	(51
291				300	366	(0)		(U)	(0)				200	404	(102)		(102)	(31)	(102)	(21
	0.774	2.045/	0.01%	***	405		400.00			0.700	2.026	-D.50%	475	370	1001	400.00	4551	lanı	(ca)	(ma
292 Bay Trail Solar 341	3.33%	3.34%		435	436		100.0%	7	1	3.33%	2.83%		435		(65)				(67)	(33
293 Bay Trail Solar 344	3.33%	3.34%	0.01%	2,250	2,257		100.0%		3	3.33%	2.83%	-0.50%	2,250	1,912	(338)				(345)	(172
294 Bay Trail Solar 345	3.33%	3.34%	0.01%	899	901	3	100.0%	3	1	3,33%	2.83%	-0.50%	899	764	(135)	100.0%			(138)	(69
295 Bay Trail Solar Total				3,583	3,594	11		11	5				3,583	3,045	(538)		(938)	(269)	(549)	(274
296		2.000	4.00					- 4			v 7 m			100						400
297 Fort Green Solar 3/1	3.33%	3.33%	0.00%	3/1/	344		100.0%	O	0	3.33%	2.82%	-D.51%	344	291		100.0%			(53)	(26
298 Fort Green Solar 344	3.33%	3.33%	0.00%	2,893	2,893	0	100.0%	0	0	3.33%	2.82%	-0.51%	2,893	2,450		100.0%			(443)	(222
299 Fort Green Solar 345	3.33%	3.33%	0.00%	301	301	0	100.0%	0	0	3.33%	2.82%	-0.51%	301	255	(46)	100.0%		_	(45)	(23
300 Fort Green Solar Total				3,538	3,538	0		0	0				3,538	2,996	(542)		(542)	(271)	(542)	(271
301	11																			
302 Solar Growth 344	3.33%	3,33%	0.00%	35,315	35,315	Đ	100.0%	0	0	3.33%	2.85%	-0.48%	35,315	30,225	(5,090)	100.0%	(5,090)	(2,452)	(5,090)	(2,452
303																				
304 Total Production Solar				75,372	75,324	(49)		(49)	(24)				75,372	63,823	(11,549)		(11,549)	(5,681)	(11,500)	(5,657)

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Docket No 20240025 Settlement Agreement Exhibit 1 Page 11 of 17

Test Year 2025
Support for Adjustment No. 2 - Depreciation Study Adjustments

Une No. Plant & Account Total Production Transmission	on Plant 350 650.1 - 350.1 - SPP 950.1 - Total 931	Depri Current Rate 0.00% 1.22% 1.22%	0.00% 1.29%		t MJO-2 as a 2025 Ann Current Rate 467,254	New Rate 436,618		ense and F	Reserve Adj Retail Exp. Adj.	Retail	Depr Current Rate	eciation Ra New Rate	Diff.	7.0100	Settlement ial Deprecia New Rate		Sep.	eserve Adj Retail Exp. Adj.	Retail	Retali	rence Retail
No. Plant & Account 305 305 306 307 307 308 4 Land Rights 3 309 310 17 Transmission 3 313 313 314 17 Transmission 3 315 17 Transmission 3 317 17 Transmission 3 319 319 319 319 319 320 8ase 353, 321 1 Intermedi 322 Peaking 3 323 221 222 Peaking 3 323 324 323 324 327 328 327 328 327 328 328 329 329 320 320 320 320 321 321 322 322 323 324 324 325 325 326 326 327 327 328 328 328 328 329 329 320 320 320 320 320 320 320 321 321 322 323 324 324 325 326 326 327 327 328 328 328 328 328 328 328 328 328 328	on Plant 350 650.1 - 350.1 - SPP 950.1 - Total 931	Current Rate 0.00% 1.22% 1.22%	New Rate 0.00%	Diff.	Current Rate 467,254	New Rate 436,618	Diff.	Sep.	Retail Exp. Adj.	Retail	Current	New		Current	New		Sep.	Retail	Retail		Retali
No. Plant & Account 305 306 307 307 308 308 309 310 310 311 317 312 313 313 314 316 317 317 318 318 319 319 319 310 310 310 311 311 311 311 312 312 312 313 313 314 313 315 315 316 317 317 318 318 319 319 319 319 319 319 319 319 319 320 321 321 322 323 324 323 324 324 324 325 325 324 325 326 326 327 327 328 328 328 329 329 329 320 320 320 320 320 320 320 320	on Plant 350 650.1 - 350.1 - SPP 950.1 - Total 931	0.00% 1.22% 1.22%	0.00% 1.29%	0.00%	Rate 467,254	Rate 436,618			Exp. Adj.				Diff.			Diff.					Retail
905 306 Tötal Production 307 308 Land Rights 3 309 310 Transmission 35 311 Transmission 31 312 Transmission 31 315 316 Transmission 31 317 318 Transmission 31 319 320 Base 353. 321 Intermedi 322 Peaking 3 323 Solar 353. 324 Transmission 325 Transmission 326 Transmission 327	on Plant 350 650.1 - 350.1 - SPP 950.1 - Total 931	0.00% 1.22% 1.22%	0.00%	0.00%	467,254	436,618				Res. Adj.	Rate	Rabe	Diff.	Rate	Rate	Diff.		Exp. Adi.	Res. Adj.	Exp. Adl.	
306 Tötal Productio 307 308 Land Rights 3' 309 310 Transmission 31 312 Transmission 31 313 Transmission 31 315 Transmission 31 316 Transmission 31 317 Transmission 31 318 Transmission 31 319 Base 353. 311 Intermedi 312 Peaking 3' 312 Transmission 31 313 Transmission 31 314 Transmission 31 315 Transmission 31 316 Transmission 31 317 Transmission 31 317 Transmission 31 318 Transmission 31 318 Transmission 31 318 Transmission 31 318 Transmission 31 318 Transmission 31 318 Transmission 31	350.1 350.1 - SPP 350.1 - Total 351	1.22% 1.22%	1.29%			4460	(30,636)	-		$\overline{}$											Res. Adj.
307 308 Land Rights 3' 309 Land Rights 3' 307 310 Transmission 3' 311 Transmission 3' 313 314 Transmission 3' 315 316 Transmission 3' 317 Transmission 3' 318 Transmission 3' 319 320 Base 353. 321 Intermedi 322 Peaking 3' 323 Solar 353. 324 Transmission 325 Transmission 326	350.1 350.1 - SPP 350.1 - Total 351	1.22% 1.22%	1.29%			4460	(30,636)													100	
308 Land Rights 3' 309 310 Transmission 3' 311 Transmission 31 312 Transmission 3' 313 Transmission 3' 314 Transmission 3' 315 316 Transmission 3' 317 Transmission 3' 318 Transmission 3' 319 Base 35a' 321 Intermed 3' 322 Peaking 3' 323 Solar 35a' 324 Transmission 326 Transmission 327	850.1 n 350.1 - SPP 350.1 - Total 351 n 352	1.22% 1.22%	1.29%		D				(29,550)	(14,721)				467,254	406,955	(60,299)	-	(59,142)	(29,389)	(29,592)	(14,669
309 310 Transmission 33 311 Transmission 31 312 Transmission 31 314 Transmission 31 315 316 Transmission 31 316 Transmission 31 317 Transmission 31 318 Transmission 31 319 Gase 353 321 Intermedi 322 Peaking 31 322 Peaking 31 323 Solar 353 324 Transmission 325 Transmission	850.1 n 350.1 - SPP 350.1 - Total 351 n 352	1.22% 1.22%	1.29%		D																
309 310 Transmission 33 311 Transmission 31 312 Transmission 31 313 Transmission 31 314 Transmission 31 315 316 Transmission 31 317 Transmission 31 318 Transmission 31 319 Base 353 321 Intermedi 322 Peaking 31 322 Peaking 31 323 Solar 353 324 Transmission 325 Transmission	850.1 n 350.1 - SPP 350.1 - Total 351 n 352	1.22% 1.22%		0.079/		0	0	70.4%	0	0	0.00%	0.00%	0.00%	0	0	0	70.4%	0	0	0	0
311 Transmission 31 312 Transmission 31 314 Transmission 31 315 316 Transmission 31 317 Transmission 31 318 Transmission 31 319 Base 35 31 310 Intermed 31 321 Peaking 31 322 Peaking 31 323 Solar 35 324 Transmission 32 326 Transmission 32 327 Transmission 32 328 Transmission 32	n 350.1 - SPP 350.1 - Total 351 n 352	1.22%		0.07%																	
312 Transmission 3: 313 313 314 Transmission 3: 315 315 316 Transmission 3: 317 Transmission 3: 318 318 Transmission 3: 318 319 320 321 321 322 322 323 323 323 324 323 324 326 327 327 327 328 327 328 329 329 320 320 320 321 322 323 324 326 327 327 327 328 329 329 320 320 320 320 320 320 320 320	350.1 - Total 351 352		1,29%		1,582	1,677	95	70.4%	67	32	1.22%	1.22%	0.00%	1,582	1,582	0	70.4%	0	0	(67)	(32
312 Transmission 35 313 314 Transmission 35 315 Transmission 31 316 Transmission 31 317 Transmission 31 318 Transmission 31 319 Base 353 321 Intermedi 322 Peaking 37 322 Peaking 37 323 Solar 353 324 Transmission 325 Transmission	350.1 - Total 351 352	1 77%		0.07%	(0)	(0)	(0)	70.4%	(0)	(0)	1.22%	1.22%	0.00%	(0)	(0)	0	70.4%	0	0	0	0
314 Transmission 3! 315 Transmission 316 Transmission 317 Transmission 3! 318 Transmission 3! 319 Base 353. 320 Base 353. 321 Intermedi 322 Peaking 3! 323 Solar 353. 324 Transmission 325 Transmission 326 Transmission	1 352	1 77%			1,582	1,677	95	70.4%	67	32				1,582	1,582	0	70.4%	0	0	(67)	
314 Transmission 35 315 316 Transmission 317 Transmission 318 Transmission 35 319 320 Base 353. 321 Intermedi 322 Peaking 35 324 Transmission 325 Transmission 326	1 352	1 77%			-,					-									- 1		
315 316 Transmission 317 Transmission 318 Transmission 319 320 Base 353. 321 Intermedi 322 Peaking 3: 323 Solar 353. 324 Transmission 325 Transmission	1 352		1.29%	0.07%	D	0	0	70.4%	0	0	1.22%	1.22%	0.00%	0	0	0	70.4%	0	0	0	0
316 Transmission 317 Transmission 31 318 Transmission 31 319 320 320 Base 353. 321 Intermedi 322 Peaking 31 323 Solar 353. 324 Transmiss 325 Transmission 326 Transmission		1.12		0.07				7 01 479			2.2279	2.2.2.0	0,50,0			·	101110				
317 Transmission 31 318 Transmission 31 319 320 Base 353.1 321 Intermedi 322 Peaking 31 323 Solar 353.2 324 Transmiss 325 Transmission 326 Transmission		1,44%	1.54%	0.10%	1,493	1.593	100	70.4%	70	35	1.44%	1.44%	0.00%	1.493	1.493	0	70.4%	a	0	(70)	(35
318 Transmission 3: 319 320 Base 353. 321 Intermedi 322 Peaking 3: 323 Solar 353. 324 Transmission 326		1,44%	1.54%	0.10%	(8)	(9)	(1)	70.4%	(0)	(0)	1.44%	1.44%	0.00%	(8)	(8)	0	70.4%	0	0	0	(30
319 320 Base 353. 321 Intermedi 322 Peaking 3: 323 Solar 353. 324 Transmiss 325 Transmission 326		2.4410	1.3470	0.1070	1,485	1,584	100	70.475	70	35	2,4470	1.4470	0.0070	1.485	1.485	0	10.4%	0	0	(70)	
320 Base 353. 321 Intermedi 322 Peaking 3: 323 Solar 353. 324 Transmiss 325 Transmission 326	332 1000				1,703	2,304	100		,,,	33				1,405	1,405	U			· ·	(10)	(33
321 Intermedi 322 Peaking 3: 323 Solar 353. 324 Transmission 326 Transmission	10	1.81%	2.07%	0.26%	1,500	1.712	212	100.0%	212	106	1.81%	1.81%	0.00%	1.500	1,500	0	100.0%	0	0	inen	(106
322 Peaking 3: 323 Solar 353. 324 Transmiss 325 Transmission 326		1.61%	2.07%	0.26%	92	105	13	95.2%	12	6	1.81%	1.81%	0.00%	92	92	0	95.2%	0	0	(212)	
323 Solar 353. 324 Transmiss 325 Transmission 326				0.26%	888	1.014		97.6%	122			1.81%	0.00%	888	888	0		0	0		
324 Transmiss 325 Transmission 326		1.81%	2.07%				125			61	1.81%						97.6%			(122)	
325 Transmission 326		1.81%	2.07%	0.26%	987	1,126	139	100.0%	139	70	1.81%	1.81%	0.00%	987	987		100.0%	0	D	(139)	
326		1,81%	2.07%	0.26%	36,656	41,830	5,174	70.4%	3,641	1,808	1.81%	1.81%	0.00%	36,656	36,656	0	70,4%	- 7	0	(3,641)	(1,608
	353.0	1.81%	2.07%	0.26%	10,124	45,787	5,664		1,127	2,051	1.81%	1.81%	0.00%	10,121	10,121	0		0	0	(4,127)	(2,051
327 Base 353.		0.18%	0.30%	0.12%	(2)	(3)		100.0%	(1)	(1)	0.18%	0.18%	0.00%	(2)	(2)		100.0%	0	0	1	1
	diate 353.0 COR	0.18%	0.30%	0.12%	(0)	(0)	(0)	95.2%	(0)	(0)	0.18%	0.18%	0.00%	(0)	(0)	0	95.2%	0	0	0	0
329 Peaking 3		0.18%	0.30%	0.12%	(1)	(2)	(1)	97.6%	(1)	(0)	0.18%	0.18%	0.00%	(1)	(1)	0	97.6%	0	0	1	0
330 Solar 353.	3.0 COR	0.18%	0.30%	0.12%	(1)	(2)	(1)	100.0%	(1)	(0)	0.18%	0.18%	0.00%	(1)	(1)	0	100.0%	D	D	1	0
331 Transmiss	sion 353.0 COR	0.18%	0.30%	0.12%	(49)	(82)	(33)	70.4%	(23)	(11)	0.18%	0.18%	0.00%	(49)	(49)	0	70.4%	0	D	23	11
332 Transmission	n 353.0 - COR	0.18%	0.30%	0.12%	(54)	[89]	(36)		(26)	(12)	0.18%	0.18%	0.00%	(54)	(54)	0		0	0	26	12
333																					
334 Base 353.	1.1	1.81%	4.29%	2.48%	82	137	79	100.0%	79	40	1,81%	1.81%	0.00%	58	58	0	100.0%	0	0	(79)	(40
335 Intermedi	diate 353.1	1.81%	4.29%	2.48%	4	8	5	95.2%	5	2	1.81%	1.81%	0.00%	4	4	0	95.2%	0	D	(5)	(2
336 Peaking 3	353,1	1.81%	4.29%	2.48%	34	81	47	97.6%	46	23	1.81%	1.81%	0.00%	34	34	0	97.6%	0	0	(46)	(23
337 Solar 353.	3.1	1.81%	4.29%	2.48%	38	90	52	100.0%	52	26	1.81%	1.81%	0.00%	38	38	0	100.0%	0	0	(52)	(26
338 Transmiss	sion 353.1	1.81%	4.29%	2.48%	1,414	3,345	1,930	70.4%	1,358	679	1.81%	1.81%	0.00%	1,414	1,414	0	70.4%	0	Ø	(1,358)	(679
339 Transmission	n 353.1	1.81%	4.29%	2.48%	1,548	3,661	2,113		1,540	770	1.81%	1.81%	0.00%	1,548	1,548	0	_	0	0	(1,540)	(770
340																					
341 Base 353.	3.2	1.14%	4.32%	3.18%	25	96	71	100.0%	71	36	1.14%	1.14%	0.00%	25	25	0	100.0%	0	0	(71)	(36
342 Intermedi	diate 353.2	1.14%	4.32%	3.18%	2	6	4	95.2%	4	2	1.14%	1.14%	0.00%	2	2	0	95.2%	0	D	(4)	
343 Peaking 3	353.2	1.14%	4.32%	3.18%	15	57	42	97.6%	41	21	1.14%	1.14%	0.00%	15	15	0	97.6%	0	ρ	(41)	
344 Solar 353.		1.14%	4.32%	3.18%	17	63	47	100.0%	47	23	1,14%	1.14%	0.00%	17	17	0	100.0%	0	0	(47)	
	ssion 353.2	1.14%	4.32%	3.18%	620	2,350	1,731	70.4%	1,218	609	1.14%	1.14%	0.00%	620	620	0	70.4%	0	0	(1,218)	
346 Transmission		1,14%	4.32%	3.18%	678	2,573	1,894	76, 776	1,380	690	1,14%	1.14%	0.00%	678	678	0	10.170	0	0	(1,380)	
347	1333.2	4,4170	1.3270	3.2070	070	2,375	1,00		1,509	0,50	4,4170	1.2.170	0.0070	010	070	v		U		(2,500)	(030
	3.2 Station Equipment	1.81%	3.60%	1.79%	0	0	0	100.0%	D	0	1.81%	1.81%	0.00%	0	0	0	100.0%	0	0	(0)	(0
	diete 353.2 Station Equipment	1.81%	3.50%	1.79%	0	0	0	95.2%	0	0	1.81%	1.81%	0.00%	0	0	.0	95.2%	0	0	(0)	
		1.81%		1.79%		0	0	97.6%	0	0	1.81%	1.81%	0.00%	0	0	0	97.6%	0	0		
	353.2 Station Equipment		3.60%	1.79%	0	0	0		0				0.00%		0	-		o o	0	(0)	
	3.2 Station Equipment	1.81%	3.60%		0	2		100.0%	1	0	1.81%	1.81%		0	1	0	100.0%	0	0	(0)	
	ssion 353.2 Station Equipment	1.81%	3.60%	1.79%	1	2		70.4%		0	1.81%	1.81%	0.00%			<u> </u>	70.4%		_	(I)	
	DES A PRODUCT OF THE	1.81%	3.60%	1.79%																	
354 355 Base	n 353.2 Station Equipment				1	4	í		1	0	1.81%	1.81%	0.00%	1	1	Đ		0	۵	(1)	(D

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Duke Energy Florida Adjustments to DEF's Rate Case

Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

(\$000s)

Docket No 20240025 Settlement Agreement Exhibit 1 Page 12 of 17

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
				MJO-2 as a									7.1.45	Settlemen					Differ	ence
	Depre	eclation R	ate	2025 Ann	ual Depreci	ation Expe	ense and	Reserve Ad	ustment	Depi	reclation F	ate	2025 Anni	ial Deprecia	ation Expe	nse and F	teserve Ad	ustment	-	
Line	Current	New	DIM	Current	New Rate	D'G	Sep.	Retall	Retall Res. Adj.	Current Rate	New	0164	Current	New Rate	DHf.	Sep.	Retail	Retail	Retali	Retali
No. Plant & Account 356 Intermediate	Rate	Rate	Diff.	Rate 97	119	Diff.	Factor	Exp. Adj. 21	11	Karte	Rabe	Diff.	Rate 97	97	0	racto	Exp. Adj.	nes. Adj.	Exp. Adj. (21)	Res. Adj.
357 Peaking				936	1,150	213		208	104	ļ.			936	936	0		0	0	(208)	(104
358 Solar				1,040	1,277	237		237	119				1,040	1,040	0		a	0	(237)	(119
359 Transmission				38,641	47,445	8,803		6,195	3,085				38,641	38,641	0		0	0	(6,195)	(3,085
360 Subtotal Transmission 353				42,297	51,933	9,636		7,022	3,500	}			42,297	42,297	0		0	0	(7,022)	
361				42,237	21,233	3,030		1,022	3,200				42,237	42,237	· ·		0		(1,022)	(3,300
362 Base	1.81%	2.07%	0.26%	(11)	(13)	121	100.0%	(2)	(1)	1.81%	1.81%	0.00%	(11)	(11)	0	100.0%	0	Ω	2	1
363 Intermediate	1.81%	2.07%	0.26%	(1)	(1)	(0)	95.2%	(0)	(0)	1.81%	1.81%	0.00%	(1)	(1)	0	95.2%	0	0	0	0
364 Peaking	1.81%	2.07%	0.26%	(7)	(8)	(1)		(1)	(0)	1.81%	1.81%	0.00%	(7)	(7)	0	97.6%	0	0	1	0
365 Soler	1.81%	2.07%	0.26%	(7)	(8)	(1)		(1)	(0)	1,81%	1.81%	0.00%	(7)	(7)	0	100.0%	a	D	1	0
366 Transmission	1.81%	2.07%	0.26%	(274)	(312)	(39)	70.4%	(27)	(12)	1.81%	1.81%	0.00%	(274)	(274)	0	70.4%	0	D	27	12
367 Transmission 353 - SPP	1.81%	2.07%	0.26%	(300)	(342)	(42)		(31)	(14)	1.81%	1.81%	0.00%	(300)	(300)	0		0	0	31	14
368	1,01/0	2.0770	0.2070	(2007	12.12)	1114		(32)	(2.1)	2.0270	1.0270	0.0070	12001	12001	v			·		•
369 Base 353				1,570	1,929	359		359	180				1,570	1,570	0		0	0	(359)	(180
370 Intermediate 353				97	119	22		21	11				97	97	0		a	0	(21)	(11
371 Peaking 353				930	1,142	212		207	104				930	930	0		0	0	(207)	
372 Solar 353				1,033	1,269	236		236	118				1,033	1,033	0		0	n	[236]	(118
373 Transmission				38,368	47,132	8,765		6,168	3.073).			38,368	38,368	0		٥	0	(6,168)	(3,073
374 Transmission 353 - Total				41,998	51,592	9,594		6,991	3,486				41,998	41,998	0		0	0	(6,991)	(3,486
375				44,550	21,332	.5,554		0,551	2,4182				41,550	41,550			Ü		(0,331)	13,400
376 Transmission 354	1.32%	2.23%	0.91%	1.072	1.816	744	70.4%	524	262	1.32%	1.32%	0.00%	1,072	1.072	0	70.4%	0	0	(524)	(262
377 Transmission 354 - SPP	1.32%	2.23%	0.91%	(25)	(42)	(17)	70.4%	(12)	(6)	1.32%	1.32%	0.00%	(25)	(25)	0	70.4%	0	0	12	,202
378 Transmission 354 - Total	2.527	2.2370	0,5170	1.017	1,774	727	70.470	511	256	1.5270	1.52%	0,0070	1.047	1.047	0	10,420	0	0	(511)	
379				4,6-17	2,774	121		241	250				2,0-17	1,0-11	V				(322)	(230
380 Transmission 355	3.26%	3.06%	-0.20%	86,216	80,927	(5,289)	70.4%	(3,722)	(1,838)	3.26%	3.26%	0.00%	86,216	86,216	0	70.4%	0	D	3,722	1,838
381 Transmission 355 - SPP	3.25%	3.06%	-0.20%	(11,459)	(10,756)	703	70.4%	495	235	3.26%	3.26%	0.00%	(11,459)	(11,459)	0	70.4%	Đ	0	(495)	(235
382 Transmission 355 - Total	5.2010	3.00%	0.207	74,757	70,171	(4,586)	70.473	(3,227)	(1,603)	3.20%	3.20%	D. DO Je	74,757	74,757	0		0	0	3,227	1,603
383				1411,21	70,171	(4,500)		(-)(22/)	(1,003)				144,37	24,137					3,227	1,003
384 Transmission 356	1.88%	2.63%	0.75%	25,319	35,512	10,193	70.4%	7,173	3,546	1.88%	1.88%	0:00%	25,319	25,319	0	70.4%	0	D	(7,173)	(3,546
385 Transmission 356 - SPP	1.88%	2.63%	0.75%	(3,193)	(4,478)	(1,285)	70.4%	(904)	(430)	1.88%	1.88%	0.00%	(3,193)	(3,193)	0	70.4%	D	0	904	430
386 Transmission 356 - Total	2.00	2.0270	0.7.070	22,127	31,034	8,908	. 4	6,268	3,116	4,00.0	2.0070	0.00	22,127	22,127	0	,	0	0	(6,268)	(3,116
387				22,327	32,00	4,500		0,2.00	4,44.				LLJIL	22,22,					(o)Lonj	15,220
388 Transmission 356.1	1.88%	2.63%	0.75%	Ď	0	ō	70.4%	0	0	1.88%	1.88%	0.00%	D	0	0	70.4%	0	D	(0)	(0
389	2.0070	2.0570	0.7220				747.470			215070	1.04/0	0.0070		v		7 0.170			(0)	(0
390 Transmission 357	1.17%	2.06%	0.89%	476	8/11	365	70.4%	257	128	1,17%	1.17%	0.00%	476	476	0	70.4%	0	0	(257)	(128
391 Transmission 357 - SPP	1,17%	2.06%	0.89%	(0)	(0)	(0)	70,4%	(0)	(0)	1.17%	1.17%	0.00%	(0)	(0)	0	70.4%	0	0	0	(120
39.2 Transmission 357 - Total	1,177	2.00%	0.0320	476	840	365	70,470	257	128	2.2770	1.1770	0.0070	476	476	0	20.470	0	0	(257)	/128
393				470	0-10	303			120				470	4.0					(231)	(120
394 Transmission 358	1.99%	1.62%	-0.37%	1,749	1,422	(328)	70.4%	(231)	(115)	1.99%	1.99%	0.00%	1,749	1.749	0	70.4%	0	n	231	115
395	2,9270	1.02%	-0.37 A.	1/143	1,422	(320)	70.404	(231)	(112)	1.33%	1.3370	0.0000	1,145	1,743		75.470			231	113
396 Transmission 359	0.93%	1.36%	0.43%	464	678	214	70.4%	151	75	0.93%	0.93%	0.00%	464	464	0	70.4%	0	0	(151)	(75
397	0.52%	4.50%	0.1070	-101	4,0		70.110		,,,	Distant	0.000	D.0070	101			70.174			(222)	1:-
398 Transmission Plant, Net SPP				145,685	160 773	15,088	_	10,857	5,410	_		-	145,685	1/15 695	0		0	in.	(10,857)	(5 A10
399 SPP				275,005	Troubert 2	20,000		46/0.71	2/140				242,000	2.12/102	ж			W	(20,027)	10,440
100 Transmission 350.1 - SPP																				
101 Transmission 352 - SPP																				
102 Transmission 353 - SPP																				
703 Transmission 354 - SPP																				
104 Transmission 355 - SPP																				
405 Transmission 356 - SPP	1																			

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Support for Adjustment No. 2 - Depreciation Study Adjustments Docket No 20240025 Settlement Agreement Exhibit 1 Page 13 of 17

Part	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Current No. Plant & Account No. Plant & Role No. Plant Role		1			t MJO-2 as a	mended in	STAFF POL							Final			, , , ,			Diffe	rence
Part		Depre	eclation R	ate	2025 Ann	ual Deprec	lation Expe	ense and l	Reserve Ad	ustment	Dep	reclation R	ate	2025 Annı	ial Depreci	ation Expe	ense and R	eserve Ad	ustment		
10				Diff.			Diff.						Diff.			DW.				Retail Exp. Adj.	Retail Res. Adj.
Mail	407 Total Transmission SPP	7																		1	
10 10 10 10 10 10 10 10	408 Total Transmission Plant										-							_	_		
141 Seriestance Self-Primary 1,476 1,386 1,386 1,428	409										1										
1.2 1.2	410 Land Rights 360	0.00%	0.00%	0.00%	D	0	0	100.0%	0	0	0.00%	0.00%	0.00%	0	O	0	100.0%	0	D	0	0
441 Berlinsten 542 1.494 1.794 0.334 32 431 78 10.005 73 40 1.425 1.425 0.005 32 32 0.000 0 0 0 0 0 0 0 0	411																				
14. Part Personal Set Primary 1.474 1.785 0.386 342 478 0.1006 78 1.478 0.1006 1.478 0.1006 0.10	412 Distribution 360 Primary	1.38%	1.38%	0.00%	1,428	1,429	2	100.0%	2	1	1.38%	1.38%	0.00%	1,428	1,428	0	100.0%	0	D	(2)	(1)
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	413									1.0											
140 Distribution 622 February 1.60 1.61	414 Distribution 361 Primary	1.42%	1.75%	0.33%	342	421	79	100.0%	79	40	1.42%	1.42%	0,00%	342	342	0	100.0%	. 0	D	(79)	(40)
1.7 Olivolution 362 - SPP 1.80%	415																				
1.0 1.0	416 Distribution 362	1.80%	2.41%	0.61%	33,043	44,240	11,198	100.0%	11,198	5,532	1.80%	1.80%	0.00%	33,043	33,043	0	100.0%	0	D	(11,198)	(5,532)
143 1.51	417 Distribution 362 · SPP	1.80%	2.41%	0.61%	(467)	(626)	(158)	100.0%	(158)	[71]	1.80%	1.80%	0.00%	(467)	(467)	0	100.0%	0	D	158	71
140 Description 364 Marke Mark	418 Distribution 362 Primary				32,575	43,615	11,039		11,039	5,461	7			32,575	32,575	0		0	ø	(11,039)	(5,461)
Notice N	419																				
22 Substitution 364 - Substituti	420 Distribution 363 Primary	6.84%	10.53%	3.69%	5,592	8,609	3,017	100.0%	3,017	1,481	6,84%	6.84%	0.00%	5,592	5,592	0	100.0%	0	0	(3,017)	(1,481)
A	421																				
1.00 1.00	422 Distribution 364	4.20%	4.68%	0.48%	57,141	63,599	6,458	100.0%	6,458	3,191	4.20%	4.20%	0.00%	57,141	57,141	0	100.0%	0	0	(6,458)	(3,191)
425 Secondary 420% 426% 624% 024% 024% 024% 024% 024% 026% 020% 020% 020% 0 0 0 0 0 0 0 0 0	423 Distribution 364 - SPP	4.20%	4.68%	0.48%	[12,370]	(13,768)	(1,398)	100.0%	(1,398)	(680)	4.20%	4.20%	0.00%	(12,370)	(12,370)	0	100.0%	0	Ø	1,398	680
4.6 Secondary 4.20 4.80% 4.80% 1.005 1.20% 1.005 1.20% 1.005 1.00%	424 Distribution 364 - Sub-Functionalize	1			44,771	49,831	5,060		5,060	2,511	1			44,771	44,771	0		0	٥	(5,060)	(2,511)
127 Lighting 128 128 128 129 121	425 Primary	4.20%	4.68%	0.48%	29,949	33,333	3,385	100.0%	3,385	1,680	4.20%	4.20%	0.00%	29,949	29,949	0	100.0%	0	D	(3,385)	(1,680)
128 129	426 Secondary	4.20%	4.68%	0.48%	11,005	12,249	1,244	100.0%	1,244	617	4.20%	4.20%	0.00%	11,005	11,005	0	100.0%	0	0	(1,244)	(617)
2.78 3.62 0.87 3.62 0.89 4.88 59.10 1.52 1.00 1	427 Lighting	4.20%	4.68%	0.48%	3,818	4,249	431	100.0%	131	214	4.20%	4.20%	0.00%	3,818	3,818	0	100.0%	0	0	(131)	(214)
1	428	100																			
431 Distribution 365 - Sub-Functionalize	429 Distribution 365	2.73%	3.62%	0.89%	44,583	59,110	14,526	100.0%	14,526	7,188	2.73%	2.73%	0.00%	44,583	44,583	0	100.0%	0	0	(14,526)	(7,188)
43.1 Distribution 365 - Sub-Functionalize 43.2 Primary 43.6 2.734	430 Distribution 365 - SPP	2.73%	3.62%	0.89%	(8,119)	(10,764)	(2,645)	100.0%	(2,645)	(1,280)	2.73%	2.73%	0.00%	(8,119)	(8,119)	0	100.0%	0	0	2,645	1,280
A3 Secondary	431 Distribution 365 - Sub-Functionalize	100			36,465	48,346			11,881	5,908	1				36,465	0		0	0	(11,881)	(5,908)
435 Secondary 1.50	432 Primary	2.73%	3.62%	0.89%	25,161	33,359	8,198	100.0%	8,198	4,076	2.73%	2.73%	0.00%	25,161	25,161	Ð	100.0%	0	D	(8,198)	(4,076)
434 Stribution 365.1-Sub-Functionalize 2.734 3.254 0.524 3.34 3.96 2.755 4.4 1.00.0 4.4 2.2 2.734 2.735 2.736 0.000 2.31 2.31 0.10.0 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000	433 Secondary	2.73%	3.62%	0.89%			3,683	100,0%	3,683		2,73%	2.73%	0.00%	11,304	11,304	-0	100.0%	0	0	(3,683)	(1,831)
A36 Primary	434																				
437 Secondary	435 Distribution 365.1 - Sub-Functionalize	2.73%	3.25%	0.52%	334	398	64		64	32	2.73%	2.73%	0:00%	334	334	0		0	D	(64)	(32)
437 Secondary	436 Primary	2.73%	3.25%	0.52%	231	275	14	100.0%	44	22	2.73%	2.73%	0.00%	231	231	0	100.0%	0	0	(44)	(22)
Assistation		2.73%	3.25%	0.52%	104	123	20	100.0%	20	10	2.73%	2.73%	0.00%	104	104	0	100.0%	0	D	(20)	(10)
440 Distribution 366 - SPP 1.57%	438																				
4/1 Distribution 366 Primary 4/2 10 Distribution 367 2.95% 2.95	439 Distribution 366	1.57%	1.63%	0.06%	8,610	8.916	307	100.0%	307	152	1.57%	1.57%	0.00%	8,610	8,610	0	100.0%	0	0	(307)	(152)
411 Distribution 366 Primary 429 444 3 Distribution 367 455 455 455 455 455 455 455 4	440 Distribution 366 - SPP	1.57%	1.63%	0.06%	(14)	(14)	(0)	100.0%	(0)	(0)	1,57%	1.57%	0.00%	(14)	(14)	0	100.0%	0	0	D	0
443 Distribution 367 - SPP 2,95%	4/1 Distribution 366 Primary				8,596	8,902	306		306	152				8,596	8,596	0		0	0	(306)	(152)
444 Distribution 367 - SPP 2,9% 2,9% 2,0%	442																				
444 Distribution 367 - SPP 2,5% 2,5% 2,0% 2,8% 2,1%	443 Distribution 367	2.95%	2.09%	-0.86%	43,554	30,836	(12,718)	100.0%	(12,718)	[6,317]	2.95%	2.95%	0.00%	43,554	43,554	0	100.0%	0	0	12,718	6,317
446 Primary 2.95%	444 Distribution 367 - SPP	2.95%	2.09%	-0.86%	(186)	(132)	54	100.0%	54		2.95%	2.95%	0.00%	(186)	(186)	0	100.0%	0	D	(54)	(27)
446 Primary 2.95%	445 Distribution 367 - Sub-Functionalize					30.704	(12.664)		(12,664)	16,290)	2			43,368	43,368	0		0	0	12,664	5,290
447 Secondary 2.95% 2.95		2.95%	2.09%	-0.86%		19,344	(7,978)	100.0%	(7.978)		2.95%	2.95%	0.00%	27:322		0	100.0%	0	D	7,978	3,963
448 1.5		2.95%	2.09%	-0.86%							2.95%	2.95%	0.00%			0	100.0%	0	0	4,686	2,327
450 Distribution 368 - SPP 2.898	448				23,4		1-1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 1		1			- 7							
450 Distribution 368 - SPP 2 2.89	449 Distribution 368	2.89%	3.19%	0.30%	39,320	43,401	4.082	100.0%	4.082	2.019	2.89%	2.89%	0.00%	39.320	39.320	0	100.0%		D	(4,082)	(2,019)
451 Distribution 369 Secondary 452 453 454 51,735 51,134 51,348		2.89%	3.19%					100.0%				2.89%	0.00%					0	D	683	329
452 453 Distribution 369.1 2.23% 3.40% 1.17% 11,382 17,340 5,958 10.0% 5,958 2,967 2,23% 2.23% 0.00% 11,382 11,382 0 10.0% 0 0 454 Distribution 369.1 5PP 2.23% 3.40% 1.17% (13) (20) (7) 100.0% (7) (3) 2.23% 2.23% 0.00% (13) (13) 0 10.0% 0 0		2.50									1	2.2270					-		_	(3,398)	(1,690)
453 Distribution 369.1 2.23% 3.40% 1.17% 11,382 17,340 5,958 10.00% 5,958 2,967 2.23% 2.23% 0.00% 11,382 11,382 0 10.00% 0 0 0 454 Distribution 369.1-SPP 2.23% 3.40% 1.17% 130 120 120 17 100.0% 17 100.0% 17 100.0% 17 100.0% 17 100.0% 18 1.23% 1.2							-1-1-19				7									,	,-,
454 Distribution 369.1-5PP 2.23% 3.40% 1.17% (13) (20) (7) 100.0% (7) (31) 2.23% 2.23% 0.00% (13) (13) 0 100.0% 0 0		2 23%	3.40%	1.17%	11.387	17.340	5.958	100.0%	5.958	2.967	2.23%	2.23%	0.00%	11.387	11.387	ė.	100.0%	n	n	(5,958)	(2,967)
		2.000																-		7	3
		2,2370	Se 12-70	212270							1	212070	515570							(5,951)	
456					11,103	a a paracti	2,231		2,221	2,504	7			11,303	22,005	ь			5	1212341	felonel
4.05% 3.05% -1.00% 7,766 5,850 (1,917) 100.0% (1,917) (946) 4.05% 4.05% 0.00% 7,766 7,766 0 100.0% 0 0		4.05%	3 0552	-1.00%	7.766	5 950	(1 917)	100.094	(1.017)	10151	4.05%	// 0592	n nne	7.765	7.76E		100.092	0		1,917	946

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025

Support for Adjustment No. 2 - Depreciation Study Adjustments

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(1)	(2)	(3)	(4) Exhibit	(5) t MJO-2 as a	(6) mended in	(7) STAFF POD	(8)	(9)	(10)	(11)	(12)	(13)	(14) Fina	(15) Settlemen	(16)	(17)	(18)	(19)	(20) Diffe	(21) rence
	Depre	eclation R	ate	2025 Ann	ual Depreci	lation Expe	nse and i	Reserve Ad	ustment	Dep	reciation R	ate	2025 Anni	ial Deprecia	rtion Expe	nse and R	eserve Adj	stment		_
line No. Plant & Account	Current Rate	New Rate	Diff.	Current Rate	New Rate	Diff.	Sep. Factor	Retail Exp. Adj.	Retall Res. Adj.	Current Rate	New Rate	Diff.	Current Rate	New Rate	Diff.	Sep. Factor	Retail Exp. Adj.	Retail Res. Adj.	Retali Exp. Adj.	Retali Res. Adj
158	1					7.10														
59 Distribution 370	5.97%	4.95%	-1.02%	891	738		100.0%	(152)	(100)	5.97%	5.97%	0.00%	891	891		100.0%	0	0	152	100
60 Distribution 370 - SPP	5.97%	4.95%	-1.02%	(3)	(3)	1	100.0%	1	0	5.97%	5.97%	0.00%	(3)	(3)	0	100.0%	0	0	(1)	
61 Distribution 370 Meters				887	736	(152)		(152)	(100)				887	887	0		0	0	152	100
162 163 Distribution 370 COR Meters 164	-1.43%	0.45%	1.88%	(100)	31	131	100.0%	131	25	-1.43%	-1.43%	0.00%	(100)	(100)	0	100.0%	0	D	(131)	(25
65 Distribution 370.0 Meters	5.97%	6.75%	0.78%	2,680	3,030	350	100.0%	350	162	5,97%	5.97%	0.00%	2,680	2,680	0	100.0%	0	0	(350)	(162
67 Distribution 370.2 Meters	6.67%	6.75%	0.08%	24,260	24,563	303	100.0%	303	151	6.67%	6.67%	0.00%	24,260	24,260	0	100.0%	0	D	(303)	(15)
68																				
169 Distribution 370.2 AMI Meters 170	6.67%	6.75%	0.08%	9,886	10,009	124	100.0%	124	60	6.67%	6.67%	0.00%	9,886	9,886	0	100.0%	0	ø	(124)	(60
171 Distribution 370.7 Meters	2.05%	10.39%	8.34%	95	484	388	100.0%	388	194	2.05%	2.05%	0.00%	95	95	0	100.0%	0	0	(388)	(194
173 Distribution 370.7 DCFC Primary	10.00%	10.39%	0.39%	314	326	12	100.0%	12	4	10.00%	10.00%	0.00%	314	314	o	100.0%	0	O	(12)	14
175 Distribution 371 Primary	3.63%	5.43%	1.80%	460	687	228	100.0%	228	116	3.63%	3.63%	0.00%	460	460	0	100.0%	0	۵	(228)	(116
77 Distribution 371.7 Primary 78	9,92%	14.94%	5.02%	2,308	3,476	1,168	100.0%	1,168	565	9,92%	9.92%	0.00%	2,308	2,308	0	100.0%	0	٥	(1,168)	(565
79 Distribution 373	4.23%	4,64%	0.41%	30,803	33,788	2,986	100.0%	2,986	1,480	4.23%	4.23%	0.00%	30,803	30,803	0	100.0%	0	0	(2,986)	(1,480
80 Distribution 373 - SPP	4.23%	4.64%	0.41%	(12)	(32)	(1)	100.0%	(1)	(1)	1.23%	1.23%	0.00%	(11)	(11)	0	100.0%	0	0	1	, 2, 10,
B1 Distribution 373 Lighting				30,792	33,777	2,985		2,985	1,479				30,792	30,792	0		0	0	(2,985)	(1,479
82				,				,												
83 Primary				134,276	153,776	19,500		19,500	9,635				134,276	134,276	0		D	0	(19,500)	(9,635
84 Secondary	1			71,194	74,853	3,659		3,659	1,821				71,194	71,194	0		0	.0	(3,659)	(1,82)
85 Services				19,135	23,170	4,035		4,035	2,017				19,135	19,135	0		0	D	(4,035)	(2,017
86 Meters				37,708	38,853	1,145		1,145	492				37,708	37,708	0		.0	D	(1,145)	(49)
87 Lighting				34,610	38,026	3,416		3,416	1,694				34,610	34,610	O		0	0	(3,416)	(1,694
88 Land Rights				D	0	0		0	0				0	0	0		0	0	D	0
89 Subtotal Distribution Plant				296,924	328,678	31,754		31,754	15,659				296,924	296,924	0		0	0	(31,754)	(15,659
90 Add back SPP, removed above:																				
191 Distribution 362 - SPP																				
92 Distribution 364 - SPP																				
93 Distribution 365 - SPP																				
94 Distribution 366 - SPP																				
95 Distribution 367 - SPP																				
96 Distribution 368 - SPP																				
97 Distribution 369.1 - SPP																				
98 Distribution 370 - SPP																				
99 Distribution 373 - SPP									1											
00 Total Distribution SPP																				
01 Total Distribution Plant																		_		
02	-																	- 1		
03																		- 1		
04 General 390	2.97%	2.90%	-0.07%	12,618	12,320	(297)	97.4%	(290)	(145)	2.97%	2.90%	-0.07%	12,618	12,320	(297)	97.4%	(290)	(145)	0	
05 General 396	12.86%	4.91%	-7.95%	2,701	1,031	(1,670)	97.4%	(1,626)	(807)	12.86%	4.91%	-7.95%	2,701	1,031	(1,670)	97.4%	(1,626)	(807)	0	0
06 Total General Plant			-	15,319	13,352	(1,967)	-	(1,915)	(952)	,			15,319	13,352	(1,967)	1	(1,915)	(952)	D	Į.
07																				
i08 Energy Storage 387	6.84%	6.67%	-0.17%	D	0		100.D%	0	0	6.84%	6.67%	-0.17%	D	0	0	100.0%	D	0	D	1

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Support for Adjustment No. 2 - Depreciation Study Adjustments

1005

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	[12]	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
			Exhib	it MJO-2 as a	mended in	STAFF POT	5-20						Fina	Settlemen	nt				Diffe	rence
	De	preclation	Rate	2025 Ann	ual Deprec	lation Exp	ense and	Reserve Ad	justment	Dep	reclation	Rate	2025 Ann	ual Depreci	lation Expe	ense and	Reserve Ad	ljustment		=
Line	Current	New		Current	New		Sep.	Retall	Retail	Current	New		Current	New		Sep.	Retail	Retail	Retali	Retail
No. Plant & Account	Rate	Rate	Diff.	Rate	Rate	Diff.	Factor	Exp. Adj.	Res. Adj.	Rate	Rate	Diff.	Rate	Rate	DIH.	Factor	Exp. Adj.	Res. Adj.	Exp. Adj.	Res. Adj.
509 Total Energy Storage Plant	1000			D	0	0	7	0	0	-			Đ	0	0	22.0	0	0	0	0
510										1										
511 Production				467,254	436,618	(30,636)		(29,550)	(14,721)				467,254	406,955	(60, 299)		(59,142)	(29,389)	(29,592)	(14,669)
512 Transmission				145,685	160,773	15,088		10,857	5,410				145,685	145,685	0		.0	0	(10,857)	(5,410)
513 Distribution				296,924	328,678	31,754		31,754	15,659				296,924	296,924	0		0	0	(31,754)	(15,659)
514 General				15,319	13,352	(1,967)		(1,915)	(952)				15,319	13,352	(1,967)		(1,915)	(952)	D	0
515 Energy Storage				D	0	0		0	0				0	0	0		0	0	0	٥
516 Total Depreciable Plant				925,181	939,421	14,239	1	11,146	5,396				925,181	862,915	(62,266)		(61,058)	(30,341)	(72,204)	(35,737)

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Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Support for Adjustment No. 3 - Remove Dismantlement Accrual

617,964

(148,875) 100.000%

(148,875)

(74,437)

(148,875) 100 000%

(148,875)

(223,312)

(148,875) 100.000%

(148,875)

(372, 187)

43. Lake Placid Solar

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Disma	antlement Study Company Adjustme						_								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		2021	2023		Difference -	2025 Accrual	1		Difference -	2026 Accrual	1		Difference -	2027 Accrual	
No.	Facility	Study	Study	System	Sep. Fact.	Retail	Reserve	System	Sep. Fact.	Retail	Reserve	System	Sep. Fact.	Retail	Reserve
1	Bartow (CC)	1,331,421	1,795,133	463,712	100.000%	463,711	231,855	463,712	100.000%	463,711	695,566	463,712	100.000%	463,711	1,159,277
2	Citrus County CC	686,070	1,158,096	472,026	100.000%	472,025	236,013	472,026	100.000%	472,025	708,038	472,026	100.000%	472,025	1,180,064
3	Crystal River Common	2,234,893	3,148,179	913,286	100.000%	913,285	456,642	913,286	100.000%	913,285	1,369,927	913,286	100.000%	913,285	2,283,211
4	Crystal River North Units 4 & 5	3,300,413	3,674,259	373,846	100.000%	373,845	186,923	373,846	100.000%	373,845	560,768	373,846	100.000%	373,845	934,613
5	Crystal River Manaulture	24,299	24,300	1	100.000%	1	0	1	100.000%	1	1	1	100.000%	1	2
6	Hines PB1	285,664	190,569	(95,095)	100.000%	(95,095)	(47,547)	(95,095)	100.000%	(95,095)	(142,642)	(95,095)	100.000%	(95,095)	(237,737)
7	Hines PB2	222,637	161,135	(61,502)	100.000%	(61,502)	(30,751)	(61,502)	100.000%	(61,502)	(92,253)	(61,502)	100.000%	(61,502)	(153,756)
8	Hines PB3	228,935	177,703	(51,232)	100.000%	(51,232)	(25,616)	(51,232)	100.000%	(51,232)	(76,848)	(51,232)	100.000%	(51,232)	(128,079)
9	Hines PB4	1,175,470	6,564,409	5,388,939	100.000%	5,388,929	2,694,464	5,388,939	100.000%	5,388,929	8,083,393	5,388,939	100.000%	5.388,929	13,472,322
10	Osprey CC	441,478	523,830	82,352	100.000%	82,352	41,176	82,352	100.000%	82,352	123,528	82,352	100.000%	82,352	205,879
11	University of Florida	285,479	449,958	164,479	100.000%	164,478	82,239	164,479	100.000%	164,478	246,718	164,479	100.000%	164,478	411,196
12	Sublotal Base	10,216,759	17,867,571	7,650,812	_	7,650,797	3,825,398	7,650,812	-	7,650,797	11,476,195	7,650,812	-	7.650,797	19,126,992
13		200000													
14	Analote	715,256	1,119,705	404,449	95.212%	385,084	192,542	404,449	95.240%	385,197	577,795	404,449	95.240%	385,197	962,992
15	Tiger Bay Combined Cycle	497,635	416,505	(81, 129)	95.212%	(77,245)	(38,622)	(81, 129)	95 240%	(77,287)	(115,901)	(81, 129)	95.240%	(77,267)	(193, 168)
16	Subtotal Intermediate	1,212,890	1,536,210	323,320	-	307,839	153,920	323,320	-	307,929	461,894	323,320	-	307,929	769,823
17															
18	Avon Park Gas Turbine	77,113		(77.113)	97.632%	(75,287)	(37.644)	(77,113)	97.645%	(75,298)	(112,946)	(77, 113)	97.792%	(75,411)	(188,528)
19	Bartow (CT)	135,380	392,505	257.124	97.632%	251,034	125.517	257, 124	97.645%	251,069	376,604	257,124	97.792%	251,448	628,619
20	Bayboro	117,499		(117,499)	97.632%	(114,717)	(57,358)	(117,499)	97.645%	(114,732)	(172,099)	(117,499)	97.792%	(114,905)	(287, 264)
21	Debary Gas Turbine units 1 - 6	381,792	143,566	(238, 226)	97.632%	(232,584)	(116,292)	(238, 226)	97.645%	(232,616)	(348,924)	(238,226)	97.792%	(232,967)	(582,417)
22	Debary Gas Turbine units 7 - 10	288,977	221,977	(67,000)	97.632%	(65,413)	(32,707)	(67,000)	97 645%	(65,422)	(98, 133)	(67,000)	97 792%	(65,521)	(163,802)
23	Higgins - Peakers	375,812		(375,812)	97.632%	(366,911)	(183,455)	(375,812)	97 645%	(366,962)	(550,442)	(375,812)	97,792%	(367,515)	(918,787)
24	Intercession City Units 1 - 6	58.881	63,065	4.184	97.632%	4,085	2,042	4.184	97.645%	4,085	6.128	4.184	97.792%	4,092	10,229
25	Intercession City Units 11	18,490	22,151	3.661	97.632%	3,574	1.787	3.661	97.645%	3.574	5.362	3.661	97.792%	3,580	8.949
26	Intercession City Units 12 -14	408,253	636,724	228.471	97.632%	223,060	111,530	228.471	97.645%	223,091	334.636	228,471	97.792%	223,427	558,567
27	Intercession City Units 7 -10	24,834	31,747	6.913	97.632%	6,749	3,374	6.913	97.645%	6,750	10.125	6.913	97.792%	6,760	16,900
28	Suwannee - CT 1 - 3	162.650	221.621	58.971	97.632%	57.574	28.787	58.971	97.645%	57.582	86,373	58.971	97.792%	57,669	144,172
29	Sublotal Peaking	2.049.682	1,733,355	(316,328)	-	(308,836)	(154,418)	(316,328)		(308,879)	(463,318)	(316,328)	-	(309,344)	(773,360)
30		140 10		Contract V		(===,-=,/	.,			(Treate St.	(,	y
31	Bay Ranch Solar		466.154	466.154	100.000%	466,153	233.077	466, 154	100.000%	466.153	699.230	466.154	100.000%	466.153	1.165.383
32	Bay Trail Solar		456,527	456,527	100.000%	456,526	228,263	456.527	100.000%	456.526	684,790	456.527	100.000%	456,526	1,141,316
33	Charlie Creek Sofar	713,463	431,915	(281,548)	100.000%	(281,548)	(140,774)	(281,548)	100.000%	(281,548)	(422,321)	(281,548)	100.000%	(281,548)	(703,869)
34	Columbia Solar	759 690	424,637	(335,053)	100.000%	(335,052)	(167,526)	(335,053)	100.000%	(335,052)	(502,578)	(335,053)	100.000%	(335,052)	(637,630)
35	Debary Solar	457.242	610,163	152,921	100.000%	152,920	76,460	152.921	100.000%	152,920	229,381	152,921	100.000%	152,920	382,301
36	Duette Solar	713,463	392,432	(321,031)	100.000%	(321,030)	(160,515)	(321.031)	100.000%	(321,030)	(481,545)	(321.031)	100.000%	(321,030)	(802,575)
37	Falmouth Solar		484,572	484.572	100.000%	484,571	242,286	484.572	100.000%	484,571	726,857	484.572	100.000%	484,571	1.211,428
38	Fort Green Solar	1 1	519,837	519,837	100.000%	519.836	259,918	519.837	100.000%	519.836	779,754	519.837	100.000%	519,836	1.299.589
39	Hamilton Solar	747,357	472,482	(274,874)	100.000%	(274,874)	(137,437)	(274,874)	100.000%	(274,874)	(412,311)	(274,874)	100.000%	(274,874)	(687, 184)
40	Hardeetown Solar	1-17,001	487,053	487,053	100.000%	487,052	243,526	487.053	100.000%	487,052	730,578	487.053	100.000%	487,052	1.217,630
41	High Springs Solar		479,575	479,575	100.000%	479,575	239,787	479,575	100.000%	479,575	719,362	479,575	100.000%	479,575	1,198,936
42			496.607	496.607	100.000%	496.606	248.303	496.607	100,000%	496,606	744.909	496.607	100.000%	496,606	1.241,514
42	mildrein 2018		480,007	450,007	100.00076	480,000	240,303	430,007	100.00076	490,000	744,909	490,007	100.00076	480,000	1,241,314

Attachment A Page 65 of 388

Duke Energy Florida Adjustments to DEF's Rate Case Test Year 2025 Support for Adjustment No. 3 - Remove Dismantlement Accrual

Docket No 20240025 Settlement Agreement Exhibit 1 Page 17 of 17

Dismantlement Study Company Adjustment per Exhibit No. MJO-3 (Amended Anclote - STAFF POD 5-21)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line	2021	2023		Difference -	2025 Accrual	1		Difference -	2026 Accrual	1		Difference -	2027 Accrual	
No. Facility	Study	Study	System	Sep. Fact.	Retail	Reserve	System	Sep. Fact.	Retail	Reserve	System	Sep. Fact.	Retail	Reserve
44 Mule Creek Solar	1	495,809	495,809	100.000%	495,808	247,904	495,809	100.000%	495,808	743,712	495,809	100.000%	495,808	1,239,520
45 Osceola Solar	27,232	42,722	15,490	100.000%	15,490	7,745	15,490	100.000%	15,490	23,235	15,490	100.000%	15,490	38,724
46 Perry Solar	34,587	54,447	19,861	100.000%	19,861	9,930	19,861	100.000%	19,861	29,791	19,861	100.000%	19,861	49,652
47 Sandy Creek Solar	713,463	511,475	(201,988)	100 000%	(201,988)	(100,994)	(201,988)	100.000%	(201,988)	(302,981)	(201,988)	100.000%	(201,988)	(504,969
48 Sente Fe Soler	729.031	400,184	(328,848)	100.000%	(328,847)	(164,424)	(328,848)	100.000%	(328,847)	(493,271)	(328.848)	100.000%	(328,847)	(822, 118
49 County Line Solar	1	453,532	453,532	100.000%	453,531	226,765	453,532	100.000%	453,531	680,296	453,532	100.000%	453,531	1,133,827
50 St Pete Pier Solar		4.885	4.885	100.000%	4,885	2,442	4.885	100.000%	4,885	7,327	4.885	100.000%	4,885	12,212
5.1 Suwannee Solar	113,792	53,123	(60,669)	100.000%	(60,669)	(30,335)	(60,669)	100.000%	(60,669)	(91,004)	(60,669)	100.000%	(60,669)	(151,673
52 Trenton Solar	761,742	452,559	(309, 183)	100.000%	(309,182)	(154,591)	(309, 183)	100.000%	(309,182)	(463,774)	(309,183)	100.000%	(309,182)	(772,956
53 Twin Rivers Solar	729.031	611,561	(117,471)	100.000%	(117,470)	(58,735)	(117,471)	100.000%	(117,470)	(176,205)	(117.471)	100.000%	(117,470)	(293,676
54 Winguepin Solar	120,001	484,821	484,821	100.000%	484,820	242,410	484,821	100.000%	484,820	727,230	484,821	100.000%	484,820	1,212,050
		404,021	360,470	100.000%	360,469	138,642	480.626	100.000%	480,625	600.781	480,626	100,000%	480,625	1,081,407
S5 Bailey Mill						100000000000000000000000000000000000000	100			and the same of th				
56 Half Moon	1 1		360,470	100 000%	360,469	138,642	480,626	100.000%	480,625	600,781	480,626	100.000%	480,625	1,081,407
57 Rattler		1					480,626	100.000%	480,625	240,313	480,626	100.000%	480,625	720,938
58 Sundance							480,626	100.000%	480,625	240,313	480,626	100.000%	480,625	720,93
59 Proposed Solar 2025 #1							480,626	100 000%	480,625	240,313	480,626	100,000%	480,625	720,938
60 Proposed Solar 2025 #2							480,626	100.000%	480,625	240,313	480,626	100,000%	480,625	720,938
61 Proposed Solar 2026 #1							240,313	100.000%	240,313	64,700	480,626	100.000%	480,625	480,625
62 Proposed Solar 2026 #2							240,313	100.000%	240,313	64,700	480,626	100.000%	480,625	480,625
63 Proposed Solar 2026 #3							240,313	100.000%	240,313	64,700	480,626	100.000%	480,625	480,625
64 Proposed Solar 2026 #4							240,313	100.000%	240,313	64,700	480,626	100.000%	480,625	480,625
65 Proposed Solar 2027 #1											240,313	100.000%	240,313	64,700
66 Proposed Solar 2027 #2											240,313	100.000%	240,313	64,700
67 Proposed Solar 2027 #3	1 1										240.313	100.000%	240,313	64,700
68 Proposed Solar 2027 #4	1 1										240.313	100.000%	240.313	64,700
69 Sublotal Solar	7,118,058	9,756,161	3,359,043	-	3,359,036	1,596,333	6,483,112		6,483,099	6.378,758	8,405,617	-	8,405,600	13,823,108
70	7,110,000	517 051 101	3,000,040		0,000,000	1,020,000	9,100,112		0,100,000	0,010,700	0,100,011		0,100,000	10,020,100
71 Cape San Blas Storage	1 1	487,185	487.185	100.000%	487, 185	243,593	487, 185	100.000%	487.185	730,778	487, 185	100.000%	487,185	1,217,963
72 Jennings Energy Storage		120,795	120,795	100.000%	120,795	60,397	120,795	100.000%	120,796	181,192	120,795	100.000%	120,795	301,987
		935,252	935.252	100.000%	935,252	467.626	935,252	100.000%	935,252	1,402,878	935.252	100.000%	935,252	2,338,13
		570,935	570.935	100.000%	570,935	285,467	570.935	100.000%	570,935	856.402	570.935	100.000%	570.935	1.427,337
74 Micenopy Energy Storage	1 1									100, 50				
75 Trenton Storage	1	777,281	777,281	100.000%	777,281	388,641	777,281	100.000%	777,281	1,165,922	777,281	100,000%	777,281	1,943,203
76 Sublibital Storage	1 1	2,891,448	2,891,448		2,891,448	1,445,724	2,891,448		2,891,448	4,337,172	2,891,448		2,891,448	7,228,620
77														
78 TOTAL	20,597,390	33,784,746	13,908,295	_	13,900,285	6,866,957	17,032,365		17,024,395	22,190,702	18,954,869		18,946,430	40,175,184
79	1 1	1								1				
80														
81 Total Base	10,216,759	17,867,571	7,650,812		7,650,797	3,825,398	7,650,812		7,650,797	11,476,195	7,650,812		7,650,797	19,126,992
82 Total Intermediate	1,212,890	1,536,210	323,320		307,839	153,920	323,320		307,929	461,894	323,320		307,929	769,823
83 Total Peaking	2,049,682	1,733,355	(316,328)		(308,836)	(154,418)	(316,328)		(308,879)	(463,318)	(316,328)		(309,344)	(773,360
84 Total Solar		9,756,161	3.359,043		3,359,036	1,596,333	6,483,112		6.483,099	6.378,758	8.405.617		8,405,600	13,823,108
85 Total Storage	7,118,058	2,891,448	2.891,448		2,891,448	1,445,724	2.891.448		2.891,448	4,337,172	2,891,448		2,891,448	7,228,620
86 Total	20.597.390	33,784,746	13.908.295	-	13.900.285	6.866.957	17.032.365		17.024,396	22,190,702	18.954.869	-	18.946.430	40.175.184
00 10101	20,001,000	33,104,140	10,000,200		10,000,200	0,000,001	11,002,200		11,024,000	26,100,102	10,004,008		10,040,400	40,110,104

E-bibit No. 2	
Exhibit No. 2	
TTC C	
ITC Scenarios	

Duke Energy Florida Exhibit 2-ITS Scenarios Page 1 of 5

Exhibit 2 to 2024 Settlement Agreement – ITC Scenarios and Illustrative Examples

- 1. The Powerline Battery goes into service in 2027, and DEF transfers the ITC in 2027, but insufficient current tax expense prevents DEF from creating the ITC Regulatory Asset. In this case, for the amount of current tax expense that is less than the amount of the Powerline Battery ITC earned, DEF will debit an existing regulatory liability and credit amortization expense up to \$67 million (the revenue requirement impact of \$50 million grossed up at the current statutory tax rate of 25.345%). If DEF reasonably expects to have sufficient current tax expense for 2028, then the adjustment to the existing regulatory liability, up to \$67 million, will remain as a reduction to the existing regulatory liability until DEF confirms whether it in fact has sufficient current tax expense for 2028. If DEF has sufficient current tax expense for 2028, then DEF will reverse the debit made in 2027 to the existing regulatory liability and record a debit to an ITC Regulatory Asset to be amortized over the remaining life of the Powerline Battery consistent with the amortization of the ITC liability. If DEF does not have sufficient current tax in 2028, then DEF will recover the \$67 million debit to the existing regulatory liability over a period of two years, 2029-2030, through the Capacity Cost Recovery ("CCR") clause. This provision recognizes that DEF cannot simply wait each year to determine whether it will have sufficient current income tax to record the ITC Regulatory Asset.
- 2. The Powerline Battery is placed in service in 2028 rather than 2027, the ITC is received in 2028, and DEF has sufficient current tax expense in 2028. In this

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Duke Energy Florida Exhibit 2-ITS Scenarios Page 2 of 5

case, DEF will debit an existing regulatory liability in 2027 for \$67 million with an offsetting credit to amortization expense. In 2028, DEF will record the same journal entries as if the Powerline Battery had been placed in service in 2027, and DEF will reverse the \$67 million journal entry made in 2027, thereby restoring the existing regulatory liability to its value just prior to recording the \$67 million debit.

3. DEF agrees that it intends to build the battery project, but there may be circumstances outside its control, of which the Company will give reasonable notice (for example, force majeure events that significantly impact the cost of the project, the availability of materials with which to build the project, regulations that prohibit the construction of the project, etc.). If DEF cannot build the Powerline Battery due to one of these reasons, then DEF's revenue requirements in 2027 will be reduced by the revenue requirements of the Powerline Battery, and therefore, DEF will only record a \$45M debit to an existing regulatory liability and an offsetting credit to amortization expense. This reflects a reduced revenue requirement in 2027 of \$22 million (\$67 million less \$45 million). However, to the extent that DEF's 2027 FPSC-adjusted return on equity as reported on the December 2027 Earnings Surveillance Report exceeds 10.0 percent, DEF will reduce the \$45 million to earn no more than 10.0 percent. DEF will be authorized to restore the existing regulatory liability to its value just prior to recording the debit and recover the amount through the Capacity Cost Recovery ("CCR") clause over a two-year period,

Duke Energy Florida Exhibit 2-ITS Scenarios Page 3 of 5

2028–2029. DEF agrees that any amounts written off under this scenario will not be deferred for later recovery from ratepayers.

- 4. DEF fully expects that the Powerline Battery will earn the ITC. However, if a change in tax law or regulation prevents DEF from receiving the ITC upon completion of the Powerline Battery, then DEF will be authorized to debit an existing regulatory liability for up to \$67 million in 2027 with an offsetting credit to amortization expense. However, to the extent that DEF's 2027 FPSC-adjusted return on equity as reported on the December 2027 Earnings Surveillance Report exceeds 10.3 percent, DEF will reduce the amount debited to the existing regulatory liability to earn no more than 10.3 percent. DEF will be authorized to restore the existing regulatory liability to its value just prior to recording the debit and recover the amount through the Capacity Cost Recovery ("CCR") clause over a two-year period, 2028-2029.
- 5. DEF places the Powerline Battery in service in 2027, but the amount is less than \$165 million, resulting in an ITC that is less than \$50 million. In this case, DEF will defer the entire amount of the ITC received to the ITC Regulatory Asset, and the difference between the amount of the ITC Regulatory Asset and \$50 million will be grossed-up to a pre-tax amount and debited to an existing regulatory liability with an offsetting credit to amortization expense in 2027. However, to the extent that DEF's 2027 FPSC-adjusted return on equity as reported on the December 2027 Earnings Surveillance Report exceeds 10.3

Duke Energy Florida Exhibit 2-ITS Scenarios Page 4 of 5

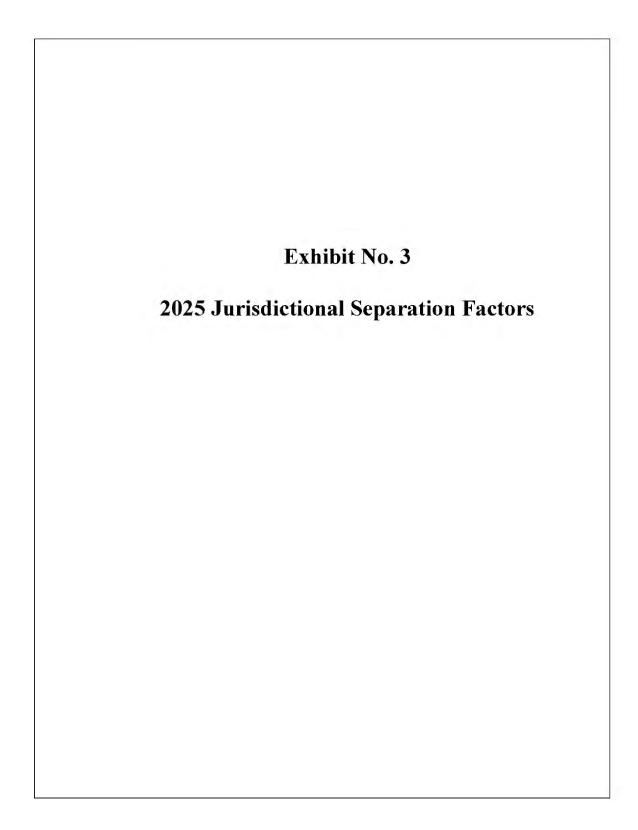
percent, DEF will reduce the amount debited to the existing regulatory liability to earn no more than 10.3 percent. DEF will be authorized to restore the existing regulatory liability to its value just prior to recording the debit and recover the amount through the Capacity Cost Recovery ("CCR") clause over a one-year period.

Duke Energy Florida Powerline Battery ITC Illustrative Scenarios (\$ millions)

Docket No. 20240025 Exhibit 2 - ITC Scenarios Page 5 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(15)	(17)	(18)	(19)
ine	Description	Account	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	204
1	Current Expectation: \$50M ITC in 2027 with sufficient curre		in 202	7												A China	12.11		
3	Cash (monetization of ITC)	131	50.0	.,															
4	ITC Liability (unprotected) ¹	254	(50.0)	(46.7)	(43.3)	(40.0)	(36.7)	(33.3)	(30.0)	(26.7)	(23.3)	(20.0)	(16.7)	(13.3)	(10.0)	(6.7)	(3.3)	0.0	
5	Amortization of ITC Liability to Income Tax Expense	411	(30.0)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)		(3.3)	
6	Andreaston of the classific talk expense	411		(3.5)	(3.5)	(3.5)	(3.3)	(3.3)	12,24	(3.5)	(3.3)	(3.3)	(2.2)	(3.3)	(3.5)	(3.3)	(3.3)	(2.2)	
7	ITC Regulatory Asset [†]	182	50.0	46.7	43.3	40.0	36.7	33.3	30.0	26.7	23.3	20.0	16.7	13.3	10.0	5.7	3.3	(0.0)	
8	Amortization of ITC Regulatory Asset to Current Tax Exp.	409	(50.0)	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	
9	randrates of a recognition of the cap		(50.0)	3.0	3.5	200	3.5		3.3		3.5		3.5	- 5.5	4.5		7.0	200	
	Senario 1: \$50M ITC in 2027, insufficient income tax in 2027	, sufficient i	ncome t	ax in 202	28														
11	Cash (monetization of ITC)	131	50.0																
12	ITC Liability (unprotected) ¹	254	(50.0)	(46.7)	(43,3)	(40.0)	(36.7)	(33.3)	(30.0)	(26.7)	(23.3)	(20.0)	(16.7)	(13.3)	(10.0)	(6.7)	(3.3)	0.0	
13	Amortization of ITC Liability to Income Tax Expense	411		(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)		(3.3)	
14				, ,		, ,										, ,			
15	Existing Regulatory Liability ¹	254	67.0	-															
16	Amortization of Existing Regulatory Liability	407	(67.0)	67.0															
17																			
18	ITC Regulatory Asset ¹	182		46.7	43.3	40.0	36.7	33.3	30.0	26.7	23.3	20.0	16.7	13.3	10.0	6.7	3.3	_	
19	Amortization of ITC Regulatory Asset to Current Tax Exp.	409		(46.7)	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	
20	THE RESIDENCE OF THE RESIDENCE OF THE PROPERTY	THE RESERVE	77	gabilit	1000		en sin	-	-13-		man	-340			33.67			nia.	
21	Senario 2: Delayed In-Service to 2028, \$50M ITC in 2028, sur	fficient inco	me tax i	1 2028															
22	Cash (monetization of ITC)	131		50.0															
23	ITC Liability (unprotected) ¹	254		(50.0)	(46.7)	(43.3)	(40.0)	(36.7)	(33.3)	(30.0)	(26.7)	(23.3)	(20.0)	(16.7)	(13.3)	(10.0)	(6.7)	(3.3)	0.0
24	Amortization of ITC Liability to Income Tax Expense	411			(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3
25																			
26	Existing Regulatory Liability ¹	254	67.0	-															
27	Amortization of Existing Regulatory Liability	407	(67.0)	67.0															
28																			
29	ITC Regulatory Asset ¹	182		50.0	46.7	43.3	40.0	36.7	33.3	30.0	25.7	23.3	20.0	16.7	13.3	10.0	6.7	3.3	(0.0
30	Amortization of ITC Regulatory Asset to Current Tax Exp.	409		(50.0)	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
31					D.C.	230	e vo	NE(1370		250	-34	1		3 222		200		15
32	Scenario 3: Project is cancelled, resulting in rider recovery a	t a reduced	amount	due to l	ower ov	erall 202	7 reven	ue requi	irement	s, over t	wo year:	(2028-2	2029)						
33	Existing Regulatory Liability ¹	254	45.0	22.0															
34	Amortization of Existing Regulatory Liability			22.5	-														
		407	(45.0)	22.5	22.5														
35	,	407			22.5														
36	Cash	407 131			22.5														
36 37				22.5															
36 37 38	Cash CCR Revenue	131 400	(45.0)	22.5 22.5 (22.5)	45.0 (22.5)														
36 37 38 39	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider	131 400 recovery over	(45.0) er tw o ye	22.5 22.5 (22.5) ears (202	45.0 (22.5)														
36 37 38 39 40	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider t Existing Regulatory Liability	131 400 recovery ove 254	(45.0) er two y i 67.0	22.5 22.5 (22.5) ears (202 33.5	45.0 {22.5} 28-2029)														
36 37 38 39 40 41	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider	131 400 recovery over	(45.0) er tw o ye	22.5 22.5 (22.5) ears (202	45.0 (22.5) 28-2029)														
36 37 38 39 40 41 42	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider of Existing Regulatory Liability Amortization of Existing Regulatory Liability	131 400 recovery ove 254 407	(45.0) er two y i 67.0	22.5 (22.5) (22.5) ears (202 33.5 33.5	45.0 {22.5} 28-2029) - 33.5														
36 37 38 39 40 41 42 43	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider t Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash	131 400 recovery ove 254 407	(45.0) er two y i 67.0	22.5 (22.5) ears (202 33.5 33.5	45.0 {22.5} 28-2029) - 33,5 67.0														
36 37 38 39 40 41 42 43 44	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider of Existing Regulatory Liability Amortization of Existing Regulatory Liability	131 400 recovery ove 254 407	(45.0) er two y i 67.0	22.5 (22.5) (22.5) ears (202 33.5 33.5	45.0 {22.5} 28-2029) - 33,5 67.0														
36 37 38 39 40 41 42 43 44 45	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider i Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue	131 400 recovery ove 254 407 131 400	(45.0) er two y e 67.0 (67.0)	22.5 (22.5) ears (202 33.5 33.5 33.5 (33.5)	45.0 {22.5} 28-2029) - 33,5 67.0														
36 37 38 39 40 41 42 43 44 45 46	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider t Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Scenario 5: \$40M ITC in 2027 due to cost underruns, sufficier	131 400 recovery over 254 407 131 400	(45.0) er two y (67.0 (67.0)	22.5 (22.5) ears (202 33.5 33.5 33.5 (33.5)	45.0 {22.5} 28-2029) - 33,5 67.0														
36 37 38 39 40 41 42 43 44 45 46 47	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider texisting Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Scenario 5: \$40M ITC in 2027 due to cost underruns, sufficier Cash (monetization of ITC)	131 400 recovery ove 254 407 131 400	(45.0) er two y 67.0 (67.0) ox in 202 40.0	22.5 (22.5) (22.5) ears (202 33.5 33.5 (33.5)	45.0 (22.5) 28-2029) - 33.5 67.0 (33.5)		(20.5)	(05.7)	(7).5	(0.5)	417.71	(T.C.)	417.71	40.7	40.51		(2.7)		
36 37 38 39 40 41 42 43 44 45 46 47	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Scenario 5: \$40M ITC in 2027 due to cost underruns, sufficiences (monetization of ITC) ITC Liability (unprotected) ⁴	131 400 recovery over 254 407 131 400 ret income ta 131 254	(45.0) er two y 67.0 (67.0) ox in 202 40.0	22.5 (22.5) ears (202 33.5 33.5 (33.5) 7	45.0 (22.5) 28-2029) - 33.5 67.0 (33.5)	(32.0)	(29.3)	(26.7)	(24.0)	(21.3)	(18.7)	(16.0)	(13.3)	(10.7)	(8.0)	(5.3)		ā	
36 37 38 39 40 41 42 43 44 45 46 47 48	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider t Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Scenario 5: \$40M ITC in 2027 due to cost underruns, sufficier Cash (monetization of ITC)	131 400 recovery ove 254 407 131 400	(45.0) er two y 67.0 (67.0) ox in 202 40.0	22.5 (22.5) (22.5) ears (202 33.5 33.5 (33.5)	45.0 (22.5) 28-2029) - 33.5 67.0 (33.5)		(29.3) (7.7)	(26.7) (2.7)	(24.0) (2.7)	(21.3) (7.7)	(18.7) (2.7)	(16.0) (2.7)	(13.3) (2.7)	(10.7) (2.7)	(8.0) (2.7)	(5.3) (2.7)		(7.7)	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficient Cash (monetization of ITC) ITC Liability (unprotected) ⁴ Amortization of ITC Liability to Income Tax Expense	131 400 254 407 131 400 at income ta 131 254	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0)	22.5 (22.5) 33.5 33.5 (33.5) 7 (37.3) (2.7)	45.0 (22.5) 28-2029) - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(7.7)	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider of Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Scenario 5: \$40M ITC in 2027 due to cost underruns, sufficier Cash (monetization of ITC) ITC Liability (unprotected) ⁵ Amortization of ITC Liability to Income Tax Expense ITC Regulatory Asset ¹	131 400 254 407 131 400 at income ta 131 254 411	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0)	22.5 (22.5) 33.5 33.5 (33.5) 7 (37.3) (2.7) 37.3	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficient Cash (monetization of ITC) ITC Liability (unprotected) ⁴ Amortization of ITC Liability to Income Tax Expense	131 400 254 407 131 400 at income ta 131 254	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0)	22.5 (22.5) 33.5 33.5 (33.5) 7 (37.3) (2.7)	45.0 (22.5) 28-2029) - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(7.7)	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficient Cash (monetization of ITC) ITC Liability (unprotected) ⁵ Amortization of ITC idility to incoine Tax Expense ITC Regulatory Asset ¹ Amortization of ITC Regulatory Asset to Current Tax Exp.	131 400 254 407 131 400 at income ta 131 254 411 182 409	(45.0) er two ye 67.0 (67.0) ix in 202 40.0 (40.0)	22.5 (22.5) 33.5 33.5 (33.5) 7 (37.3) (2.7) 37.3	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficier Cash (monetization of ITC) ITC Liability (unprotected) ⁴ Amortization of ITC Liability to Income Tax Expense ITC Regulatory Asset? Amortization of ITC Regulatory Asset to Current Tax Exp. Existing Regulatory Liability ¹	131 400 254 407 131 400 at income ta 131 254 411 182 409	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0) 40.0 (40.0)	22.5 (22.5) ears (202 33.5 33.5 (33.5) 7 (37.3) (2.7) 37.3 2.7	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficient Cash (monetization of ITC) ITC Liability (unprotected) ⁵ Amortization of ITC idility to incoine Tax Expense ITC Regulatory Asset ¹ Amortization of ITC Regulatory Asset to Current Tax Exp.	131 400 254 407 131 400 at income ta 131 254 411 182 409	(45.0) er two ye 67.0 (67.0) ix in 202 40.0 (40.0)	22.5 (22.5) 33.5 33.5 (33.5) 7 (37.3) (2.7) 37.3	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficient Cash (monetization of ITC) ITC Liability (unprotected) ¹ Amortization of ITC hiability to income Tax Expense ITC Regulatory Asset ¹ Amortization of ITC Regulatory Asset to Current Tax Exp. Existing Regulatory Liability Amortization of Existing Regulatory Liability	131 400 254 407 131 400 at income ta 131 254 411 182 409 254 407	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0) 40.0 (40.0)	22.5 (22.5) (22.5) 33.5 (33.5) 7 (37.3) (2.7) 37.3 2.7 - 13.4	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Cash CCR Revenue Scenario 4: No ITC due to tax law change, resulting in rider to Existing Regulatory Liability Amortization of Existing Regulatory Liability Cash CCR Revenue Senario 5: \$40M ITC in 2027 due to cost underruns, sufficier Cash (monetization of ITC) ITC Liability (unprotected) ⁴ Amortization of ITC Liability to Income Tax Expense ITC Regulatory Asset? Amortization of ITC Regulatory Asset to Current Tax Exp. Existing Regulatory Liability ¹	131 400 254 407 131 400 at income ta 131 254 411 182 409	(45.0) er two ye 67.0 (67.0) ex in 202 40.0 (40.0) 40.0 (40.0)	22.5 (22.5) ears (202 33.5 33.5 (33.5) 7 (37.3) (2.7) 37.3 2.7	45.0 {22.5} 28-2029} - 33.5 67.0 (33.5) (34.7) (2.7)	(32.0) (2.7) 32.0	(2.7) 29.3	(2.7)	(2.7) 24.0	(7.7)	(2.7) 18.7	(2.7) 16.0	(7.7)	(7.7) 10.7	(2.7)	5.3	(2.7)	-	

 $^{^{1}\}mbox{Reflects}$ the cumulative adjustment made within the account balance.



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DUKE ENERGY FLORIDA, LLC
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

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DOCKET NO: 2024002S-EI

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 2 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Fotal System per Books	Total System Adjs.	Total System Adjusted	Non-Retail	Total Retail Adjusted
Line No.	Function	Ref./Alloc.			(3) + (4)		(5) - (6)
			•				
1	Rate Base						
2	Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660
4	Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150
5	Construction Work in Progress	Line 229	1,853,860	(1,119,926)	733,935	84,531	649,404
6	Plant Held for Future Use	Line 239	129,703	(94,468)	35,235	7,174	28,061
7	Working Capital	Line 265	770,312	(140,482)	629,830	41,947	587,883
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498
9							
10	Revenue						
11	Class Revenue	Line 287	5,610,266	(2,625,769)	2,984,497	19,864	2,964,633
12	Revenue Credits	Line 307	247,619	1.1	247,619	195,810	51,809
13	Total Revenue		5,857,886	(2,625,769)	3,232,117	215,675	3,016,442
14							
15	Operating Expense						
16	Operations & Maintenance	Line 390	2,827,117	(2,232,227)	594,890	16,023	578,867
17	Depreciation	Line 460	1,106,044	(126,578)	979,466	45,925	933,540
18	Tax Other Than Income Tax	Line 470	497,023	(286,045)	210,978	15,704	195,274
19	Gain/Loss on Disposition	Line 471		(1,323)	(1,323)		(1,323
20	Operating Expense before Tax		4,430,184	(2,646,174)	1,784,010	77,652	1,706,358
21	Income Tax Expense	Line 517	169,614	12,982	182,596	25,592	157,003
22	Total Operating Expense		4,599,798	(2,633,192)	1,966,606	103,244	1,863,361
23	331.4.12. 031.3.4.			,,,-			
24	Return						
25	Net Operating Income Earned	Ln 13 - Ln 22	1,258,088	7,423	1,265,511	112,430	1,153,081
26	Net Operating Income Required	Ln 8 x Ln 34	2,222,722	,,,==	2,217,122		1,304,204
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,258,088	7,423	1,265,511	112,430	(151,123
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,689,961	9,971	1,699,932	151,025	(203,000
30	nevenue Excess) (benelency)	Eli Zi Keli 20	1,003,501	3,371	1,033,332	101,020	(200,000
31	Total Jurisdictional Cost of Service	Ln 26+22-12	4,352,178	(2,633,192)	1,718,986	(92,566)	3,115,756
32	Total Julia Citional Cost of Service	D1 20 122-12	4,332,170	(2,000,102)	1,710,500	(52,500)	3,113,130
33	Rate of Return Earned	Ln 25 / Ln 8					5.849
34	Rate of Return Requested	Sch. 13					6.619
35	Rate of Retail Requested	301.13					0.01.
36	Revenues @ Present Rates	Ln 11					2,964,633
37	Increase/(Decrease) Justified	Ln 29					203,000
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					6.859
39	Percent Increase/(Decrease)	LN 37 / LN 36					6.65
40							
41	Constitution Plant in Constitution	Schedule 2					
	Gross Electric Plant in Service	Schedule 2					
42	Production Plant			(00.000)			
43	Production Base Demand	1.00000	6,931,942	(29,988)	6,901,955	13	6,901,94
44	Production Intermediate Demand	0.95212	604,888	0	604,888	28,962	575,926
45	Production Peaking Demand	0.97632	647,344	0	647,344	15,332	632,013
46	Production Solar Demand	1.00000	2,296,360	(195,138)	2,101,222	4	2,101,21
47	Retail 100%, Removed		39,970	(39,970)	0		
48	Production Plant Total	0.99568	10,520,504	(265,096)	10,255,409	44,311	10,211,09
49							
50							
51	Transmission Plant						
52	Production Base Demand	1.00000	84,165		84,165	0	84,16
53	Production Intermediate Demand	0.95212	5,199		5,199	249	4,95
54	Production Peaking Demand	0.97632	44,954		44,954	1,065	43,890
55	Production Solar Demand	1.00000	48,750		48,750	0	48,750
56	Transmission	0.70369	6,704,067	(587,834)	6,116,233	1,812,286	4,303,948

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 3 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ie No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
.57 58	Transmission - Radials Distribution Primary	1.00000	45,419 0	0	45,419 0		45,419
59	Transmission Plant Total	0.71416	6,932,555	(587,834)	6,344,721	1,813,600	4,531,122
60							
61 62	Table of the Property	0.00000	47 453 050	(053,030)	45 500 120	4 057 044	4474774
63	Total Prod and Trans Plant	0.88808	17,453,060	(852,929)	16,600,130	1,857,911	14,742,219
64							
65	Distribution Plant						
66	Distribution Primary	1.00000	5,806,782	(525,951)	5,280,831	1.5	5,280,831
67	Distribution Primary (MDS)		0	0	0	-	
68 69	Distribution Secondary Distribution Secondary (MDS)	1.00000	2,777,318 0	(422,070) 0	2,355,248		2,355,248
70	Distribution Service	1.00000	703,186	(596)	702,590		702,590
71	Distribution Metering	1.00000	452,998	(54)	452,944		452,944
72	Lighting Facilities	1.00000	848,864	(27,093)	821,771		821,771
73	EV Solution	1.00000	23,526	0	23,526		23,526
74	Distribution IS Equipment	1.00000	7,793	0	7,793		7,793
75 76	Distribution Plant Total	1.00000	10,620,467	(975,764)	9,644,703	0	9,644,703
77							
78	Total Trans and Dist Plant	0.88658	17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825
79							
80							
81	Total Prod, Trans and Dist Plant	0.92921	28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922
82 83							
84	General & Intangible Plant						
85	Labor	0.97366	1,274,236	(3,323)	1,270,913	33,476	1,237,437
86	Retail 100%, Class = # Bills	1.00000	121,956		121,956		121,956
87	Retail 100%, Removed		0	0	0		
88 89	General & Intangible Plant Total	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,392
90							
91	Energy Storage Plant						
92	Energy - Production Total Sales		0		0		-
93	Energy Storage Plant Total		0	0	0	0	0
94							
95 96	Other						
97	Labor		658,255	(658,255)	0		
98	Retail 100%, Class = # Bills	1.00000	(2,005)	(21,500)	(23,505)		(23,505)
99	Retail 100%, Class = T&D		0	0	0	-	
100	Retail 100%, Removed		111,202	(111,202)	0	3	- 3
101	Wholesale 100%	0.00000	(2,490)		(2,490)	(2,490)	
102	Production Base Demand Other Plant Total	0.90423	764,962	(790,956)	(25,994)	(2,490)	(23,505
104	Other Flant Total	0.90423	704,302	(750,550)	(25,554)	(2,450)	(23,303)
105	Total Gross Electric Plant in Service	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
106							
107							
		10074 4-1-100					
108							
108 109	Accumulated Depreciation	Schedule 3					
108 109 110	Production Plant:		2 830 222	(20.393)	2 809 830	5	7 809 874
108 109		Schedule 3 1.00000 0.95212	2,830,222 377,448	(20,392) (5,087)	2,809,830 372,361	5 17,829	2,809,824 354,532

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 4 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
114	Production Solar Demand	1.00000	253,563	(7,766)	245,796	0	245,796
115	Retail 100%, Removed		7,911	(7,911)	0		
116	Production Plant Total	0.99264	3,907,889	(27,959)	3,879,931	28,539	3,851,392
117							
118	and the second second						
119	Transmission Plant	. 0.0000					
120	Production Base Demand	1.00000	14,416		14,416	0	14,416
121	Production Intermediate Demand	0.95212	2,181		2,181	104	2,077
122	Production Peaking Demand	0.97632	2,670		2,670	63	2,607
123	Production Solar Demand	1.00000	1,968		1,968	0	1,968
124	Transmission	0.70369	879,853	(23,779)	856,074	253,661	602,413
125	Transmission - Radials	1.00000	5,451		5,451		5,451
126	Distribution Primary		0		0		•
127	Transmission Plant Total	0.71246	906,539	(23,779)	882,760	253,829	628,931
128							
129							
130	Total Prod and Trans Plant	0.94071	4,814,428	(51,738)	4,762,691	282,368	4,480,323
131							
132							
133	Distribution Plant						
134	Distribution Primary	1.00000	938,530	(19,937)	918,594	100	918,594
135	Distribution Primary (MDS)	1.00000	938,330	(15,551)	918,334		310,334
136	Distribution Secondary	1.00000	639,608	(13,243)	626,365		626,365
		1.00000	039,608	(13,243)	020,303		020,303
137	Distribution Secondary (MDS)						
138	Distribution Service	1.00000	217,307	(35)	217,272	•	217,272
139	Distribution Metering	1.00000	140,708	(8)	140,700		140,700
140	EV Solution	1.00000	3,304	0	3,304	-	3,304
141	Lighting Facilities	1.00000	251,172	(1,373)	249,799	•	249,799
142	Distribution IS Equipment	1.00000	3,170	0	3,170	-	3,170
143	Distribution Plant Total	1.00000	2,193,800	(34,596)	2,159,204	0	2,159,204
144							
145							
146	Total Trans and Dist Plant	0.91656	3,100,339	(58,375)	3,041,964	253,829	2,788,135
147							
148							
149	Total Prod, Trans and Dist Plant	0.95921	7,008,228	(86,333)	6,921,895	282,368	6,639,527
150							
151							
152	General & Intangible Plant						
153	Labor	0.97366	591,854	(3,812)	588,042	15,489	572,553
154	Retail 100%, Class = T&D	0.57.550	0	(5,522)	0	10,400	5.2,555
155	Retail 100%, Class = # Bills	1.00000	33,169	(518)	32,651		32,651
156	General & Intangible Plant Total	0.97505	625,023	(4,329)	620,694	15,489	605,205
157	General & Intaligable Flant Total	0.97303	623,023	(4,525)	620,634	13,463	603,203
158							
159	Energy Storage Flant		_	_	_		
160	Energy - Production Total Sales		0	0	0	· .	
161	Energy Storage Plant Total		0	0	0	0	C
162							
163							
164	Other						
165	Labor	0.97366	0		0	0	(
166	Retail 100%, Class = # Bills	1.00000	2,928	0	2,928		2,928
167	Retail 100%, Removed		435,560	(435,560)	0		
168	Wholesale 100%	0.00000	(591)	,,,	(591)	(591)	
169	Other Plant Total	1.25304	437,897	(435,560)	2,337	(591)	2,928
170	and the same	1.23307	-57,657	[-55]500]	4551	(331)	2,320

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 5 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ie No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
171	Total Accumulated Depreciation	0.96060	8,071,148	(526,223)	7,544,926	297,265	7,247,660
172							
173							
174	Net Pleat is Service						
175	Net Plant in Service Production Gross Plant	0.99568	10,520,504	(265,096)	10,255,409	44,311	10,211,098
177	Production Reserve	0.99264	(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392
178	Production Net Plant	0.99753	6,612,615	(237,137)	6,375,478	15,773	6,359,70
179	Troduction the Charles	0.00700	0,022,020	3201,2071	0,575,475	25,175	0,000,10
180							
181	Transmission Gross Plant	0.71416	6,932,555	(587,834)	6,344,721	1,813,600	4,531,12
182	Transmission Reserve	0.71246	(906,539)	23,779	(882,760)	(253,829)	(628,93)
183	Transmission Net Plant	0.71443	6,026,016	(564,055)	5,461,961	1,559,771	3,902,190
184							
185							
186	Distribution Gross Plant	1.00000	10,620,467	(975,764)	9,644,703	-	9,644,70
187	Distribution Reserve	1.00000	(2,193,800)	34,596	(2,159,204)		(2,159,204
188	Distribution Net Plant	1.00000	8,426,667	(941,168)	7,485,499	0	7,485,499
189 190							
191	General & Intangible Gross Plant	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,39
192	General & Intangible Reserve	0.97505	(625,023)	4,329	(620,694)	(15,489)	(605,20)
193	General & Intangible Net Plant	0.97671	771,168	1,006	772,175	17,987	754,18
194	Constant of International Processing	0.57011	771,100	1,000	774175	17,507	754,10
195							
196	Energy Storage Gross Plant		0	0	0	0	
197	Energy Storage Reserve		0	0	0	0	(
198	Energy Storage Net Plant		0	0	0	0	(
199							
200							
201	Other Gross Plant	0.90423	764,962	(790,956)	(25,994)	(2,490)	(23,505
202	Other Reserve	1.25304	(437,897)	435,560	(2,337)	591	(2,928
203	Other Net Plant	0.93300	327,065	(355,396)	(28,331)	(1,898)	(26,433
204							
205				4			
206	Total Gross Plant	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
208	Total Reserve Total Net Plant in Service	0.96060 0.92068	(8,071,148) 22,163,532	526,223 (2,096,749)	(7,544,926) 20,066,782	(297,265) 1,591,632	(7,247,660 18,475,150
209	Total Net Flant III service	0.52006	22,165,352	(2,090,743)	20,000,782	1,391,032	10,473,130
210							
211							
212	Construction Work in Progress	Schedule 4					
213	Production Base Demand	1.00000	174,433	(2)	174,431	0	174,431
214	Production Intermediate Demand	0.95212	23,477	0	23,477	1,124	22,353
215	Production Peaking Demand	0.97632	14,954	0	14,954	354	14,600
216	Production Solar Demand	1.00000	445,035	(441,889)	3,145	0	3,145
217	Transmission	0.70369	415,487	(137,313)	278,175	82,425	195,75
218	Distribution Primary	1.00000	418,631	(254,414)	164,217		164,217
219	Distribution Primary (MDS)		0	0	0		
220	Distribution Secondary	1.00000	322,400	(267,048)	55,352	•	55,35
221	Distribution Secondary (MDS)	4 00000	0	0	0	•	2.74
222	Distribution Service	1.00000	2,740	0	2,740		2,74
223	Distribution Metering	1.00000 1.00000	2,111 18,507	0	2,111 2,745		2,11: 2,74:
224	Lighting Facilities Distribution IS Equipment	1.00000	18,507	(15,761)	2,745		2,743
225							
225 226	Labor	0.97366	26,550	(2,759)	23,790	627	23,164

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 6 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
e No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
228	Retail 100%, Removed		739	(739)	0		
229 230 231	Total Construction Work in Progress	0.88483	1,853,860	(1,119,926)	733,935	84,531	649,40
232							
233	Plant Held for Future Use	Schedule 5					
234	Production Base Demand	1.00000	98,700	(94,468)	4,232	0	4,2
235	Production Peaking Demand	0.97632	1,175	0	1,175	28	1,1
236	Transmission	0.70369	23,808	0	23,808	7,055	16,7
237	Distribution Primary	1.00000	2,557	0	2,557	11.5	2,5
238	Labor	0.97366	3,462	0	3,462	91	3,3
239	Plant Held for Future Use Total	0.79641	129,703	(94,468)	35,235	7,174	28,0
240							
241 242							
243	Working Capital	Schedule 6					
244	Production Base Demand	1.00000	65,502	0	65,502	0	65,5
245	Production Intermediate Demand	0.95212	05,502	7,162	7,162	343	6,8
246	Production Peaking Demand	0.97632	ō	7,619	7,619	180	7,4
247	Production Base Energy	1.00000	112,485	0	112,485	1	112,4
248	Production Intermediate Energy		0	0	0	14	
249	Production Peaking Energy	0.97934	96,569	0	96,569	1,995	94,5
250	Production Solar Demand	1.00000	981	0	981	0	9
251	Energy Avg Rate Sales		8,798	(8,798)	0		
252	Distribution Metering		0	0	0		
253	Labor		(264,802)	264,802	0		
254	WTD O&M Expense	0.97315	(406,632)	0	(406,632)	(10,918)	(395,7
255	Retail 100%, Class = # Bills	1.00000	155,484	2,392	157,877		157,8
256	Retail 100%, Class = Prod	1.00000	(205, 287)	667	(204,620)		(204,6
257	Retail 100%, Class = Net Plant	1.00000	473,238	0	473,238	-	473,2
258	Retail 100%, Class = T&D	1.00000	(105,072)	3,474	(101,598)	10.0	(101,5
259	Retail 100%, Class = Metering	1.00000	13,801	0	13,801		13,8
260	Retail 100%, Removed	1.00000	417,800	(417,800)	(O)	7	
261	Wholesale 100%	0.00000	27,572	0	27,572	27,572	100
262	Gross Prod Plant	0.99577	(3,911)	0	(8,911)	(38)	(8,8
263	Gross Total Plant	0.93203	405,360	0	405,360	27,551	377,8
264	Gross Trans Plant	0.71409	(16,575) 770,312	(140,482)	(16,575)	(4,739) 41,947	(11,8
265 266 267	Total Working Capital	0.93340	770,312	(140,482)	629,830	41,94/	587,8
268							
269	Total Rate Base						
270	Gross Electric Plant in Service	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,8
271	Accumulated Depreciation	0.96060	(8,071,148)	526,223	(7,544,926)	(297, 265)	(7,247,6
272	Net Electric Plant in Service	0.92068	22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,1
273	Construction Work in Progress	0.88483	1,853,860	(1,119,926)	733,935	84,531	649,4
274	Plant Held for Future Use	0.79641	129,703	(94,468)	35,235	7,174	28,0
275	Working Capital	0.93340	770,312	(140,482)	629,830	41,947	587,8
276	Total Rate Base	0.91963	24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,4
277							
278							
279	Cl D	Cabadala 7					
280	Class Revenue	Schedule 7	E 470 577	12 020 222	2 700 755		2 700
281	Present Revenue	1.00000	5,420,537	(2,630,772)	2,789,765		2,789,7
282 283	Production Solar Demand	1.00000	75,050	5,003	80,053	(0)	80,0
284	EV Solution	1.00000 1.00000	6,015		6,015 88,800	2	6,03
404	Lighting Facilities Revenue	1.00000	88,800	•	00,800	15	88,80

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

341 Distribution

Page 7 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
205	Retail Revenue	1,00000	5,590,402	(2,625,769)	2,964,633	(0)	2,964,63
285	Wholesale 100%	0.00000	19,864	(2,023,703)	19,864	19,864	2,50 4,05
286		0.99334	5,610,266	(2,625,769)	2,984,497	19,864	2,964,63
287	Total Class Revenue	0.99554	3,610,266	(2,023,703)	2,554,457	13,004	2,50-1,05
288							
289							
290							
291							
292							
293							
294							
295							
296							
297	Revenue Credits	Schedule 8	4.4500		14525	4,304	10,22
298	Transmission	0.70369	14,526	0	14,526	4,304	23
299	Distribution Primary	1.00000	239	0	239		
300	Distribution Secondary	1.00000	7,228	0	7,228		7,22
301	Distribution Service	1.00000	33,309	0	33,309		33,30
302	Lighting Facilities		0	0	0	1.0	-
303	Retail 100%, Class = # Bills	1.00000	274	0	274	1.5	27
304	Retail 100%, Class = Prod		0	0	0	1	
305	Wholesale 100%	0.00000	191,461	0	191,461	191,461	
306	Rate Base	0.92215	582	0	582	45	53
307	Total Revenue Credits	0.20923	247,619	0	247,619	195,810	51,80
308							
309							
310							
311	O&M Expense	Schedule 9					
312	Production Demand						
313	Production Base Demand	1.00000	32,622		32,622		32,62
314	Production Intermediate Demand	0.95212	2,921		2,921		2,78
315	Production Peaking Demand	0.97632	4,990		4,990		4,87
316	Production Solar Demand	1.00000	14,806	(1,500)	13,306		13,30
317	Production Demand O&M Subtotal	0.99521	55,339	(1,500)	53,839	0	53,58
318							
319							
320	Production Energy						
321	Production Base Energy	1.00000	102,441		102,441		102,44
322	Production Intermediate Energy	0.93990	9,887		9,887		9,29
323	Production Peaking Energy	0.97934	8,478		8,478		8,30
324	Production Solar Energy	1.00000	7,757		7,757		7.75
325	Production Solal Energy Production Energy O&M Subtotal	0.99401	128,563	0	128,563	0	127,79
326	Production Energy Odivi Subtotal	0.33401	120,500		200,000		
327							
	Production O&M Total	0.99436	183,902	(1,500)	182,402	0	181,37
328	Production O&M Total	0.99436	185,502	(1,500)	152,402	· ·	202,51
329							
330							
331	Transmission		200		235	0	23
332	Production Base Demand	1.00000	235			1	-
333	Production Intermediate Demand	0.95212	15		15		
334	Production Peaking Demand	0.97632	126		126	3	1:
335	Production Solar Demand	1.00000	136		136	0	
336	Transmission	0.70369	30,910		30,910	9,159	21,7
337	Transmission - Radials	1.00000	127		127		12
220	Transmission O&M Total	0.70957	31,548	0	31,548	9,163	22,38
338							

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 8 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted	Non-Retail	Total Retail Adjusted
	Tanedan	nengranoe.			(3) + (4)		(5) - (6)
342	Distribution Primary	1.00000	47,524		47,524		47,524
343	Distribution Secondary	1.00000	19,105		19,105		19,105
344	Distribution Service	1.00000	10,030		10,030		10,030
345	Distribution Metering	1.00000	9,787		9,787		9,787
346	Lighting Facilities	1.00000	10,015		10,015		10,015
347	EV Solution	1.00000	76		76		76
348	Distribution IS Equipment	1.00000	25		25		25
349	Distribution O&M Total	1.00000	96,564	0	96,564	0	
350	Distribution Oxivi Total	1.00000	90,364	•	50,504	v	30,364
351							
	C						
352	Customer Accounting						
353	Distribution Service		0		0		
354	Distribution Metering	1.00000	241		241		241
355	Retail 100%, Class = # Bills	1.00000	77,638		77,638		77,638
356	Customer Accounting O&M	1.00000	77,879	0	77,879	0	77,879
357							
358							
359	Customer Serv & Info.						
360	Retail 100%, Class = # Bills	1.00000	4,137		4,137		4,137
361	Customer Serv & Info. O&M	1.00000	4,137	0	4,137	0	
362	Customer servicimio. Octivi	1.00000	4,137	0	4,437	•	4,137
363							
364	Sales						
365	Retail 100%, Class = # Bills	1.00000	16,698		16,698		16,698
366	Sales O&M	1.00000	16,698	0	16,698	0	16,698
367							
368							
369	Admin and General						
370	Labor	0.97366	184,024	(26,389)	157,635		153,483
371	Distribution Primary		0	0	0		
372	Gross Total Plant	0.93203	24,718	0	24,718		23.038
373	Retail 100%, Class = # Bills	1.00000	6,053	(2,745)	3,309		3,309
		1.00000	0,033	(2,743)	5,509		5,509
374	Retail 100%, Class = T&D				0		
375	Retail 100%, Resid, Cust		0	0			
376	Retail 100%, Removed		0	0	0		4
377	Wholesale 100%		0	0	0		-
378	Admin & General O&M	0.96859	214,795	(29,133)	185,661	0	179,829
379							
380							
381	Recoverable Clause O&M						
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-
383	Wholesale 100%		6,200	(6,200)	0		_
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0
385	Recoverable clause bally		2,201,004	(2,201,354)	U	_	· ·
	T-W10014	0.97307	2,827,117	(2.222.223)	594,890	0.402	578,867
386	Total O&M	0.57 507	2,827,117	(2,232,227)	594,890	9,163	578,867
387							
388							
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)						-
390	Total Adjusted O&M	0.97307	2,827,117	(2,232,227)	594,890	9,163	573,867
391							
397							
392	Danuariation Firmana	Sahadula 10					
393	Depreciation Expense	Schedule 10					
393 394	Production Plant		450		5.5		
393 394 395	Production Plant Production Base Demand	1.00000	334,499	(30,278)	304,221	1	304,220
393 394 395 396	Production Plant Production Base Demand Production Intermediate Demand	1.00000 0.95212	49,702	(27,117)	22,585	1,081	21,504
393 394 395	Production Plant Production Base Demand	1.00000					

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 9 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Ailoc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
399	Retail 100%, Removed		1,593	(1,593)	0	3	
400	Production Plant Total	0.99571	488,028	(65,145)	422,882	1,816	421,066
401							
402							
403	Transmission Plant						
404	Production Base Demand	1.00000	1,555		1,555	0	1,555
405	Production Intermediate Demand	0.95212	96		96	5	91
406	Production Peaking Demand	0.97632	921		921	22	899
407	Production Solar Demand	1.00000	1,023		1,023	0	1,023
408	Transmission	0.70369	155,993	(15,006)	140,988	41,776	99,212
409	Transmission - Radials	1.00000	999		999	•	999
410	Distribution Primary		0		0		
411	Transmission Plant Total	0.71286	160,588	(15,006)	145,582	41,802	103,780
412							
413							
414	Total Prod and Trans Plant	0.92327	648,615	(80,151)	568,464	43,618	524,846
415							
416							
417	Distribution Plant						
418	Distribution Primary	1.00000	155,381	(16,118)	139,263	11.5	139,263
419	Distribution Primary (MDS)		0	0	0	(4)	-
420	Distribution Secondary	1.00000	83,375	(12,064)	71,311	1.5	71,311
421	Distribution Secondary (MDS)		0	0	0	11.5	-
422	Distribution Service	1.00000	19,352	(14)	19,338		19,338
423	Distribution Metering	1.00000	28,507	(2)	28,505		28,505
424	Lighting Facilities	1.00000	35,675	(1,019)	34,656		34,656
425	Distribution IS Equipment		0	0	0		
426	EV Solution	1.00000	2,327	0	2,327		2,327
427	Distribution Plant Total	1.00000	324,617	(29,218)	295,399	0	295,399
428							
429							
430	Total Trans and Dist Plant	0.90521	485, 205	(44, 224)	440,981	41,802	399,179
431							
432							
433	Total Prod, Trans and Dist Plant	0.94951	973,233	(109,369)	863,864	43,618	820,245
434							
435							
436	General & Intangible Plant						
437	Labor	0.97366	89,542	(1,967)	87,575	2,307	85,268
438	Retail 100%, Class = # Bills	1.00000	10,834		10,834		10,834
439	Retail 100%, Class = Net Plant		0		0		
440	General & Intangible Plant Total	0.97656	100,377	(1,967)	98,409	2,307	96,103
441							
442							
443	Energy Storage Plant						
444	Energy - Production Total Sales		0	0	0	-	-
445	Total Energy Storage Plant		0	0	0	0	(
446	3,						
447							
448	Other						
449	Labor		0	0	0		
450	Retail 100%, Class = # Bills	1.00000	5,513	229	5,743		5,743
451	Retail 100%, Class = Net Plant	1.00000	1,308	0	1,308		1,30
452	Retail 100%, Class = T&D	1.00000	581	0	581		58:
453	Retail 100%, Class = Metering	1.00000	6,281	862	7,143	_	7,145
454	Retail 100%, Class = Dist Secondary	1.00000	1,851	0	1,851		1,851
455	Retail 100%, Class = Dist Secondary Retail 100%, Class = Prod	1.00000	4,383	(3,816)	567		567
	1000,000,000 - 1100	1,00000	4,363	12,0101	367		207

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 10 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
456	Retail 100%, Removed	1.00000	12,518	(12,518)	(0)		(0
457	Wholesale 100%		0	0	0	-	
458	Other Plant Total	1.00000	32,435	(15, 242)	17,193	0	17,19
459		0.05044					
460	Total Depreciation Expense	0.95311	1,106,044	(126,578)	979,466	45,925	933,54
461							
462							
463							
464	Taxes Other than Income Tax	Schedule 11	The second secon				
465	Labor	0.97366	16,879	0	16,879	445	16,43
466	Net Total Plant	0.92138	194,767	(667)	194,099	15,260	178,83
467	Transmission		4,108	(4,108)	0		
468	Distribution Primary		7,141	(7,141)	0	•	
469	Retail 100%, Removed		274,129	(274,129)	0		
470	Total Taxes Other	0.92556	497,023	(286,045)	210,978	15,704	195,27
471							
472							
473							
474	Income Tax Expense						
475	Total Revenue	Line 13	5,857,886	(2,625,769)	3,232,117	215,675	3,016,44
476	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,646,174)	1,784,010	77,652	1,706,35
477	Net Oper. Income (NOI) before Tax		1,427,702	20,405	1,448,107	138,023	1,310,08
478	Interest Expense	Line 8 x WACC	455,725	(61,314)	394,411	31,700	362,71
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	971,977	81,719	1,053,696	106,322	947,37
480							
481	State Income Tax Expense						
482	Net Oper. Income Less Int. Exp.	Line 479	971,977	81,719	1,053,696	106,322	947,37
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,524	20,75
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,49
485	State Taxable Income	Ln 482:484	320,683	81,719	402,402	61,768	340,63
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50
487	State Income Tax (Cur.)	Ln 485 x Ln 486	17,638	4,495	22,132	3,397	18,73
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,534	34,51
489	State Portion of Direct Adjs.	JSS Sch. 12	-			-	
490	Total State Income Tax Exp.	Ln 487:489	54.684	4,495	59.179	5,932	53.24
491					*		,
492	Federal Income Tax Expense						
493	Net Oper, Income Less Int. Exp.	Line 479	971,977	81,719	1,053,696	106.322	947,37
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,524	20,75
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,59
496	State Income Tax Exp. (Cur.)	Line 487	(17,638)	(4,495)	(22,132)	(3,397)	(18,73
497	Fed. Taxable Income	Ln 493:496	324,407	77,225	401,632	59,832	341,80
498	Fed, Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	68,126	16,217	84,343	12,565	71,77
500	Current NOL Adjustment	JSS Sch. 12			-		71,77
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	68,126	16,217	84,343	12,565	71.77
502	Fed. Inc. Tax before Adjs. (Cdf.)	Ln 495 x Ln 498	136,964	10,217	136,964	9,370	127,59
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,780)		(7,780)	(532)	(7,24
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)		(1,012)	(332)	(1,01
505	Federal Income Tax (ITC)	JSS Sch. 12	(57,618)	(285)	(57,903)		(57,90
506	Federal Income Tax (FTC) Federal Portion of Direct Adjs.	JSS Sch. 12 JSS Sch. 12	(57,618)	(283)	(57,903)	(37)	(57,90
507	Amort of Excess ADIT (EDIT)	JSS 5ch. 12 JSS 5ch. 12	(23,216)		(23,216)	(1,705)	(21,51
508		JSS Sch. 12 Ln 501:507		15,932	130,862		111,20
	Total Federal Income Tax Exp.	TU 20T:201	114,930	15,932	130,862	19,661	111,20
509 510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	85,763	20,712	106,475	15,962	90,51
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	166,231	-	166,231	11,372	154,85

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 11 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ie No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted	Non-Retail	Total Retail Adjusted
ie ivo.	Tancton	Reighiot.			(3) + (4)		(5) - (6)
512	Total Direct Adjs.	Ln 489 + Ln 506	(534)		(534)	(37)	(498
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)		(23,216)	(1,705)	(21,511
514	Total Amortization of ITC	Line 504	(1,012)		(1,012)		(1,012
515	Total Amortization of PTC	Line 505	(57,618)	(285)	(57,903)		(57,903
516	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444
517	Total Income Tax Expense	Ln 510:516	169,614	12,982	182,596	25,592	157,003
518							
519	Effective Tax Rate	Ln 510:512 /Ln479	25.87%	25.35%	25.83%	25.67%	25.85%
520							
521	Income Tax Expense Based on Return						
522	Federal Income Tax (FIT) Calculation						
523	Return on Rate Base	Line 26			127		1,304,204
524	Interest Expense	Line 8 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,524	20,754
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(534)		(534)	(37)	(498
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)		(1,012)	(21)	(1,012
528	Federal Income Tax (PTC)	JSS Sch. 12		(205)	(57,903)		(57,903
529	Amort of Excess ADIT		(57,618)	(285)		(4.705)	
		JSS Sch. 12	(23,216)	/=	(23,216)	(1,705)	(21,511
530	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444
531	Temporary Diff Federal	JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964		136,964	9,370	127,594
533	Base for FIT Computation	Ln 523:532	(1,031,073)	53,584	(977,488)	(67,165)	393,881
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	(274,083)	14,244	(259,839)	(17,854)	104,702
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(534)		(534)	(37)	(498
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	-	(1,012)		(1,012
538	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(285)	(57,903)		(57,903
539	Amort of Excess ADIT	JSS Sch. 12	(23, 216)	,,	(23,216)	(1,705)	(21,511
540	Total FIT before Adding Deferred	Ln 535:539	(356,463)	13,959	(342,504)	(19,595)	23,778
541	Total FIT - Deferred	Line 532	136,964	10,000	136,964	9,370	127,594
542	Total FIT - Current & Deferred	Ln 540:541	(219,499)	13,959	(205,540)	(10,226)	151,373
543	Total FIT - Current & Deletted	LH 340.341	(219,499)	13,535	(203,340)	(10,226)	131,373
544	State Income Tax (SIT) Calculation						
545	NOIBT	Line 44					1,304,204
546	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711
				61,514			
547	Permanent Diff Fed & State	JSS Sch. 12	22,278		22,278	1,524	20,754
548	Temporary State Differences	JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,493
549	State Deferred Tax	Ln 548 x Ln 486	37,046		37,046	2,534	34,512
550	Net FIT Allowable	Line 542	(219,499)	13,959	(205,540)	(10,226)	151,373
551	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444
552	Base for SIT Computation	Ln 545:551	(1,289,471)	67,828	(1,221,643)	(83,946)	513,194
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	(75,049)	3,948	(71,101)	(4,886)	29,868
555	Total SIT - Deferred	Líne 549	37,046		37,046	2,534	34,512
556	Total SIT - Current & Deferred	Ln 554:555	(38,002)	3,948	(34,054)	(2,351)	64,381
557							
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	(7,444)	(7,444)		(7,444
559				177.13	4.94		4.,
560	Total FIT & SIT Based on Return	Lines 542,556,557	(257,501)	10,462	(247,039)	(12,577)	208,309
561			132)	_25 10 0	1	()511)	
562							
563	110 800 100						
564	<u>Labor Allocator</u> Production Base Demand	1.00000			\$24,609		24,609
566		0.95212					4,291
266	Production Intermediate Demand	0.95212			4,507		4,29

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 12 of 35 DOCKET NO: 20240/35-EI SCHEDULE NO: 1 SUMMARY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ne No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
567	Production Peaking Demand	0.97632			3,540		3,45
568	Production Solar Demand	1.00000			108		10
569	Production Base Energy	1.00000			41,131		41,13
570	Production Intermediate Energy	0.93990			5,393		5,06
571	Production Peaking Energy	0.97934			2,248		2,20
572	Production Solar Energy	1.00000			6,633		6,63
573	Subtotal Production	0.99240			88,168		87,4
574	Transmission	0.70369			13,729		9,66
575	Distribution	1.00000			39,404		39,4
576	Subtotal Prod, Trans and Dist	0.96647			141,301		136,56
577	Customer Accounts	1.00000			27,858		27,8
578	Customer Service & Info.	1.00000			5,067		5,0
579	Sales	1.00000			5,666		5,6
580	Subtotal before Admin & Gen	0.97366			179,892		175,15
581	Admin & General	0.97366			80,612		78,4
582	Total	0.97366			\$260,504		\$253,6
583							
584							
585	Other Calculated Allocators:						
586	Production Base Demand	MFR E-10					1.000
587	Production Intermediate Demand	MFR E-10					0.952
588	Production Peaking Demand	MFR E-10					0.976
589	Production Solar Demand	MFR E-10					1.000
590	Production Base Energy	MFR E-10					1.000
591	Production Intermediate Energy	MFR E-10					0.939
592	Production Peaking Energy	MFR E-10					0.979
593	Production Solar Energy	MFR E-10					1.000
594	Energy Avg Rate Sales	MFR E-10					1.000
595	Transmission	MFR E-10					0.703
596	Transmission - Radials	MFR E-10					1.000
597	Distribution Primary	MFR E-10					1.000
598	Distribution Primary (MDS)	MFR E-10					1.000
599	Distribution Secondary	MFR E-10					1.000
600	Distribution Secondary (MDS)	MFR E-10					1.000
601	Distribution Service	MFR E-10					1.00
602	Distribution Metering	MFR E-10					1.000
603	Distribution IS Equipment	MFR E-10					1.00
604	Discussion is Equipment						
605	Derived Allocators:						
606	See column (2) in subtotal and total lines above						

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 13 of 55 DOCKET NO; 20240025-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

Care	Chan M-	GROSS ELECTRIC PLANT IN SERVICE		total	Production Base	Production	Production Peaking	Production Solar	Lean controls -	Transmission -	Observation Williams	Distribution Primary	Distribution	Distribution
System per Robus	Line No.			Iotal		Intermediate Demand			Transmission		Distribution Primary			
System per Books			Classification		Demand	Demand			Demand	Demand	Demand	Customer	Demand	Customer
Production Pfart			Turk Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP			12CP	100% Betail	100% Retail	100% Retail	100% Retail	100% Retail
Security	1	System per Books												
Sear Note	2													
5 Cirvia Stevi Units 65 Coal	3	Production Plant												
1	4	Bartow CC		778,953	778,953									
1.465.02	5	Citrus CC		1,425,786	1,425,786									
10 10 10 10 10 10 10 10	6	Crystal River Units 4&5 Coal		2,829,547	2,829,547									
10 10 10 10 10 10 10 10	7	Hines CC		1,365,322	1,365,322									
10 Start Microlinecus 5,733 5,733 5,735 10,046 100,0	8	Osprey CT		435,534	435,534									
11 Offer Production Mixelanneous 35.528 39.528	9	Univ of Florida CC		63,967	63,967									
12 1ge llay CC 100,046	10	Steam Miscellaneous		5,733	5,733									
1-3 Anolous Steam	11	Other Production Miscellaneous		39,528	39,528									
14 Aun Park CT	12	Tiger Bay CC		100,046		100,046								
14 Avon Park CT	13	Anclote Steam		504,842		504,842								
15 Barbow CT	14	Avon Park CT		23			23							
18 Supplement 182,567 182,56	15	Bartow CT												
182567 1														
18 Higgin CT														
19 Instression City CT 329,887 328,887 59,887 59,887 59,888 59,8076 59,888 59,8076 59,888 59,8076 50,808 50,80														
Sumanee CT				329.837			329.837							
1														
20 Columbia Solar 104,833 104,833 104,833 104,833 104,835 10							50,000	98.076						
25 Behary Solar 97,162														
24 Duttle Solar 97,912 97,912 97,912 97,912 97,912 97,912 97,912 97,912 97,912 97,912 97,912 97,913														
26 Jake Placid Solar 59.375 59.375 7,609 7														
27 0.5ceola Solar 7,609														
Perry Solar														
Sandy Creek Solar 103,406 103,403 103,														
20 Santa Re Solar 103,406														
St. Pete Pier Solar														
Suswannee Solar 16,715 16,715 37,493 3														
1														
14 19/1 19														
Fort Green Solar (ECC) 106, 254 106, 254 107, 611 107, 6														
18 18 18 18 18 18 18 18														
1,101,253 1,10														
248 Energy Storage Equipment - Production														
Remove ECRC from Base Plants 139,70 39,970 0 0 0 0 0 0 0 0 0								1,101,253						
40 ECRC Production - Energy 39,970 41 FUEL - Crystal Railcars 3,488 3,488 42 Other 43 Total Production Plant 10,520,504 6,931,942 604,888 647,344 2,296,360 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						_	_	_			_			
FUEL - Crystal River Railcars 3,488 3,488 3,488						Ü	Ü	U			0			
42 Other 10,520,504 6,931,942 604,888 647,344 2,296,360 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
Transmission Plant 10,520,504 6,931,942 604,888 647,344 2,296,360 0 0 0 0 0 0 0 0 0				3,488	3,488									
44 Transmission Plant 217,640 45 Transmission Plant 217,640 47 350 Trans Land & Land Rights 217,640 48 353 Trans Statuctures & Improvements 103,433 48 353 Trans Station Equip - Production Base 84,165 49 353 Trans Station Equip - Production Intermediate 5,199 50 353 Trans Station Equip - Production Peaking 44,954 51 353 Trans Station Equip - Production Solar 48,750 48,750 48,750 53 353 Trans Equip - Control Center 59,550			_											
Fame		Total Production Plant		10,520,504	6,931,942	604,888	647,344	2,296,360	0		0	Q	C	0
46 350 Trans Land & Land Rights 21,7.640 217,640 221,640 221,640 221,640 235 Trans Structure & Improvements 103,433 353 Trans Station Equip - Production Base 8,165 353 Trans Station Equip - Production Intermediate 5,199 353 Trans Station Equip - Production Production Peaking 44,954 51 353 Trans Station Equip - Production Solar 48,750 248,750 253 Trans Station Equip - Production Equip - Production Solar 5,109,054 21,02,054 21,02,054		E. C. C. C. C. C.												
47 35.2 Trans Structures & Improvements 103,433 103,433 48 35.3 Trans Station Equip - Production Base 84,165 50 35.3 Trans Station Equip - Production Intermediate 5,199 51 35.3 Trans Station Equip - Production Solar 44,954 51 35.3 Trans Station Equip - Production Solar 48,750 52 35.3 Trans Eatlin Equip - Production Equip - Production Solar 2,102,054 53 35.3 Trans Eatlin Equip - Control Center 59,50				247.					0477					
48 353 Trans Station Equip - Production Base 84,165 84,165 49 353 Trans Station Equip - Production Intermediate 5,199 5,199 50 353 Trans Station Equip - Production Peaking 44,954 44,954 51 353 Trans Station Equip - Production Solar 48,750 48,750 52 353 Trans Eatlon Equip - Transmission 2,102,054 2,102,054 53 353 Trans Eatlon Equip - Control Center 59,550 59,550														
49 353 Trans Station Equip - Production Intermediate 5,199 50 353 Trans Station Equip - Production Peaking 44,954 44,954 44,954 353 Trans Station Equip - Production Solar 48,750 52 353 Trans Station Equip - Transmission 2,102,054 53 353.2 Trans Energy Control Center 59,550									103,433					
50 353 Trans Station Equip - Production Peaking 44,954 51 355 Trans Station Equip - Production Solar 48,750 2 253 Trans Station Equip - Production Solar 2,102,054 3 2,102,054 3 2,102,054 3 59,550														
5.1 353 Trans Station Equip - Production Solar 48,750 2 353 Trans Station Equip - Transmission 2,102,054 53 353.2 Trans Energy Control Center 59,550			ite			5,199								
52 353 Trans Station Equip - Transmission 2,102,054 53 353.2 Trans Energy Control Center 59,550							44,954							
53 353.2 Trans Energy Control Center 59,550 59,550								48,750						
54 354 Trans Towers & Fixtures 81,444 81,444														
	54	354 Trans Towers & Fixtures		81,444					81,444					

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Energy - Production Total Sales

Distribution IS Equipment

EV Solution

Retail 100%, Class # Bills Retail 100%, Class T&D

DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

48 353 Trans Station Equip - Production Base
49 353 Trans Station Equip - Production Intermediate
50 355 Trans Station Equip - Production Peaking
51 353 Trans Station Equip - Production Peaking
52 353 Trans Station Equip - Production Solar
53 353.2 Trans Station Equip - Transmission
54 354 Trans Towers & Fixtures

GROSS ELECTRIC PLANT IN SERVICE (13-mo average) (13)

Distribution Service

Distribution

Lighting Facilities

Page 14 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

Wholesale 100%

Retail 100%

		Classification	Customer	Customer	Direct Lighting	Direct	Direct Interruptible	N/A	Energy	Customer	Demand	N/A	N/A
		Turk Separation Factor	100% Retail	Meter Investment	100% Retail	100% Retail	100% Retail	Derived - Labor OM	Total Avg Sales	100% Retail	100% Retail	100% Retail	100% Wholesale
1	System per Books												
2													
3	Production Plant												
4	Bartow CC												
5	Citrus CC												
6	Crystal River Units 4&5 Coal												
7	Hines CC												
8	Osprey CT												
9	Univ of Florida CC												
10	Steam Miscellaneous												
11	Other Production Miscellaneous												
12	Tiger Bay CC												
13	Anclote Steam												
14	Avon Park CT												
15	Bartow CT												
16													
١7	Debary CT												
8	Higgins CT												
9	Intercession City CT												
0													
1	Charlie Creek Solar												
2	Columbia Solar												
23	Debary Solar												
24	Duette Solar												
25	Hamilton Solar												
26	Lake Placid Solar												
27	Osceola Solar												
28	Perry Solar												
29	Sandy Creek Solar												
30	Santa Fe Solar												
31	St. Pete Pier Solar												
32	Suwannee Solar												
33	Trenton Solar												
34	Twin Rivers Solar												
35	Fort Green Solar (CEC)												
36	Bay Trail Solar (CEC)												
37	Clean Energy Connect Solar												
38													
39	Remove ECRC from Base Plants											39,97	0
40	ECRC Production - Energy											39,97	U
41													
42												0 20.03	0
43	Total Production Plant			0 0	0	1	0 (0 0	0		0 (0 39,97	u
44													
45													
46													
47													

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 15 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Iotal	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
55	355 Trans Poles & Fixtures	2,652,799					2,652,799					
	356 Trans OH Conduct & Devices - Transmission	1,308,711					1,308,711					
	356 Trans OH Conduct & Devices - Primary	45,419						45,419				
	357 Trans Underground Conduit	40,792					40,792					
	358 Trans Underground Conductors & Devices	87,773					87,773					
	359 Trans Roads & Trails	49,871					49,871					
61												
62	Total Transmission Plant	6,932,555	84,165	5,199	44,954	48,750	6,704,067	45,419	0	0	0	0
63	Total Hallottadion France											
	Distribution Plant											
	360 Dist Land and Land Rights - Primary	160,850							160,850			
	361 Dist Structures & Improvements - Primary	174,246							174,246			
	362 Dist Station Equipment - Primary	1,838,147							1,838,147			
	362 Dist Station Equipment - IS Equipment	4,566										
	363 Dist Energy Storage Equipment	82,009							82,009			
	364 Dist Poles, Towers & Fixtures - Primary	920,613							920,613	0		
	364 Dist Poles, Towers & Fixtures - Secondary	338,285									338,285	0
		118,951										
	364 Dist Poles, Towers & Fixtures - Lighting	1,149,295							1,149,295	0		
	365 Dist OH Conduct & Devices - Primary	514,563									514,563	0
	365 Dist OH Conduct & Devices - Secondary	3,227										
	365 Dist OH Conduct & Devices - IS Equipment	548,009							548,009	0		
	366 Dist Underground Conduit - Primary	0									0	0
77	366 Dist Underground Conduit - Secondary	933,614							933,614	0		
78	367 Dist Underground Conductors & Devices - Primary	544,776									544,776	0
79	367 Dist Underground Conductors & Devices - Secondary										1,379,693	0
80	368 Dist Line Transformers - Secondary	1,379,693										
	369 Dist Services - Overhead	192,590										
82	369 Dist Services - Underground	510,596										
83	370 Dist Meter Equipment	437,025										
84	371 Dist Installs on Customer Premise	15,973										
85	371.7 Dist Installs on Customer Premise - EV Solution	23,526							0			
86	373 Dist Street Light & Signal Systems - Primary	0										
87	373 Dist Street Light & Signal Systems - Lighting	729,914					0	0	5,806,782	0	2,777,318	0
88	Total Distribution Plant	10,620,467	0	() 0	0	U	U	3,806,782	U	2,111,310	Ü
89												
90	General & Intangible Property											
91	389 General Land & Land Rights	17,451										
92	390 General Structures & Improvements	426,917										
93	391 General Office Furn & Equip	90,593										
94	392 General Transporation Equipment	80,005										
95	393 General Stores Equipment	8,912										
96	394 General Tools Shop & Garage Equip	112,657										
97	395 General Laboratory Equip	506										
98	396 General Power Operating Equip	21,044										
99	397 General Communication Equip	119,426										
100	398 General Misc Equip	7,935										
101	301-303 Intangible Plant - Franchise & Other	8,450										
	301-303 Intangible Plant - Customer Connect	113,506										
103	301-303 Ingangible Plant - Software	388,791										
103	Total General & Intangible Property	1,396,192	0		0 (0	0	0		0	(
105	rotal seneral a littarigina Property	2,000,102										
	Francisco Nont											
106	Energy Storage Plant	0										
107	387 Battery Storage				0 0	0	0	C) 0	(
108	Total Energy Storage Plant	U	0				0					
109												
	Other Items	205 200										
	101 Capital Lease	235,782										
112	101102 Operating Leases	422,472										

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 16 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class -	Retail 100%, Class – T&D	Retail 100%, Removed	Wholesale 100%
55	355 Trans Poles & Fixtures											
56	356 Trans OH Conduct & Devices - Transmission											
57	356 Trans OH Conduct & Devices - Primary											
58	357 Trans Underground Conduit											
59	358 Trans Underground Conductors & Devices											
60	359 Trans Roads & Trails											
61	to the same of the											
62 63	Total Transmission Plant	0	0	0	0	0	0	0	0	0	C	0
64	Distribution Plant											
65	360 Dist Land and Land Rights - Primary											
66	361 Dist Structures & Improvements - Primary											
67	362 Dist Station Equipment - Primary											
68	362 Dist Station Equipment - IS Equipment					4,566						
69	363 Dist Energy Storage Equipment											
70	364 Dist Poles, Towers & Fixtures - Primary											
71	364 Dist Poles, Towers & Fixtures - Secondary											
72	364 Dist Poles, Towers & Fixtures - Lighting			118,951	0							
73	365 Dist OH Conduct & Devices - Primary											
74	365 Dist OH Conduct & Devices - Secondary											
75	365 Dist OH Conduct & Devices - IS Equipment					3,227						
76	366 Dist Underground Conduit - Primary											
77	366 Dist Underground Conduit - Secondary											
78	367 Dist Underground Conductors & Devices - Primary											
79	367 Dist Underground Conductors & Devices - Secondary											
80	368 Dist Line Transformers - Secondary											
81	369 Dist Services - Overhead	192,590										
	369 Dist Services - Underground	510,596										
83	370 Dist Meter Equipment		437,025									
	371 Dist Installs on Customer Premise		15,973									
	371.7 Dist Installs on Customer Premise - EV Solution				23,526							
86	373 Dist Street Light & Signal Systems - Primary											
87	373 Dist Street Light & Signal Systems - Lighting			729,914	0							
88	Total Distribution Plant	703,186	452,998	848,864	23,526	7,793	0	0	0	0	C	0
89	O											
90	General & Intangible Property						17,451					
91 92	389 General Land & Land Rights						426,917					
93	390 General Structures & Improvements 391 General Office Furn & Equip						90,593					
94	392 General Transporation Equipment						80,005					
95	393 General Stores Equipment						8,912					
96	394 General Tools Shop & Garage Equip						112,657					
97	395 General Laboratory Equip						506					
98	396 General Power Operating Equip						21,044					
99	397 General Communication Equip						119,426					
100	398 General Misc Equip						7,935					
101	301-303 Intangible Plant - Franchise & Other						1,333		8,450			
	301-303 Intangible Plant - Customer Connect								113,506			
103	301-303 Ingangible Plant - Software						388.791		113,300			
104	Total General & Intangible Property	0	0	0	0	0	1,274,236	0	121,956	0	C	0
105	and a mangioral repetit	Ü	0	· ·	o o		1,2,4,200	0	121,000	o o		
	Energy Storage Plant											
107	387 Battery Storage							0				
108	Total Energy Storage Plant	0	0	0	0	0	0			0	C	0
109		=	-	_	-	_	-	_	-	_		_
110	Other Items											
	101 Capital Lease						235,782					
	101102 Operating Leases						422,472					
							, ., .					

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 17 of 55 DOCKET NO: 20240625-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	lotal	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radjąls	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
113	101 ARO EPIS	43,264	9 7									
114	101 ARO Asset	25,398										
115	101 Contra OATT EPIS	(2,490)										
116	114 Electric Plant Acquisition Adj	20,325										
117	118 Other Utility Plant	0										
118	121 Non Utility Property	22,215										
119	Add Crystal River Nuclear	ø										
120	Add Levy	0										
121	Other Misc Items	(2,005)										
122	Total Other Items	764,962	0	0	0	0	0	0	Q	0	0	0
123												
124	Total System per Books	30,234,680	7,016,108	610,027	692,299	2,345,110	6,704,067	45,419	5,806,782	0	2,777,318	0
125												
126	System Adjustments											
127	ARO - EPIS	(43, 264)										
128	ARO - EPIS	(25,398)										
129	Capital Lease	(235,782)										
130	Operating Lease	(422,472)										
131	ECCR Communication Equipment 397	(3,323)										
132	ECRC	(39,970)										
133	FUEL Production Crystal River Railcars	(3,488)	(3,488)									
134	114 Electric Plant Acquisition Adj	(20,325)										
135	121 Non Utility Property	(22,215)										
136	SPP - Transmission Total	(548,834)					(548,834)					
137	SPP - Distribution Total	(908, 264)							(458,451)		(422,070)	
138	Shift in Solar Assumptions (Notice of Identified Adj.)	(111,388)	THE COLUMN			(111,388)						
139	Plant in Service Reduction (Final Settlement Adj.)	(154,500)	(26,500)				(39,000)		(67,500)			
140	SoBRA - Remove Solar (Final Settlement Adj.)	(83,750)				(83,750)						
141	Total System Adjustments	(2,622,972)	(29,988)	0	0	(195,138)	(587,834)	0	(525,951)	0	(422,070)	0
142												
143	Total System Adjusted	27,611,708	6,986,120	610,087	692,299	2,149,972	5,116,233	45,419	5,280,831	0	2,355,248	0
144												
145												
146	RETAIL COST OF SERVICE											
	Total System Adjusted	27,611,708	6,986,120	610,087	692,299	2,149,972	6,116,233	45,419	5,280,831	-	2,355,248	-
148												
149	Retail Separation Factor		100.00%	95,212%	97.632%	100,000%	70.369%	100,000%	100,000%	100.000%	100.000%	100,000%
150												
151	Total Retail Adjusted	25,722,810	6,986,107	580,876	675,902	2,149,968	4,303,948	45,419	5,280,831		2,355,248	

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 18 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 2 GROSS ELECTRIC PLANT IN SERVICE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Service	Distribution Metering	tighting Facilities	EV Solution	Distribution Is Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class - ≠Bills	Retail 100%, Class - I&D	Retail 100% Removed	Wholesale 100%
113	101 ARO EPIS								•		43,264	
114	101 ARO Asset										25,398	
	101 Contra OATT EPIS											(2,490
	114 Electric Plant Acquisition Adj										20,325	
	118 Other Utility Plant								0			
	121 Non Utility Property										22,215	
	Add Crystal River Nuclear										0	
	Add Levy										0	
	Other Misc Items								(2,005)			
122	Total Other Items	0	0	0	0	0	658,255	0	(2,005)	0	111,202	(2,490
123	2042		150.00									
124	Total System per Books	703,186	452,998	848,864	23,526	7,793	1,932,490	ū	119,951	Ó	151,172	(2,490
126	System Adjustments											
	ARO - EPIS										(43,264)	
128	ARO - EPIS										(25,398)	
129	Capital Lease						(235,782)					
130	Operating Lease						(422,472)					
131	ECCR Communication Equipment 397						(3,323)					
132	ECRC										(39,970)	
133	FUEL Production Crystal River Railcars											
134	114 Electric Plant Acquisition Adj										(20,325)	
135	121 Non Utility Property										(22,215)	
136	SPP - Transmission Total											
137	SPP - Distribution Total	(596)	(54)	(27,093)								
138	Shift in Solar Assumptions (Notice of Identified Adj.)											
	Plant in Service Reduction (Final Settlement Adj.) SoBRA - Remove Solar (Final Settlement Adj.)								(21,500)			
141	Total System Adjustments	(596)	(54)	(27,093)	0	0	(661,578)	0	(21,500)	0	(151,172)	D
142	Total System Hajaan hands	(330)	(34)	(21,055)	,		(002,570)	, o	(11,500)		(131,112)	J
	Total System Adjusted	702,590	452,944	821,771	23,526	7,793	1,270,913	0	98,451	0	0	(2,490
144												1.
145												
	RETAIL COST OF SERVICE											
	Total System Adjusted	702,590	452,944	821,771	23,526	7,793	1,270,913		98,451	-	σ	(2,490
148		,,			_,				,		_	(
	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100,000%	
150												
	Total Retail Adjusted	702,590	452,944	821,771	23,526	7,793	1,237,437	-	98,451	-	0	

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Page 19 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(2)	(3)	[4]	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
line No	DEFECUATION RESERVE (13 mo average)	T:tal	Production Base Demand	Production Intermediate Semand	Production Healing Demand	Production Solar Demand	Transmission	Transmission - Radials	Eistribution Primary	Distribution Printary [MDS]	Distribution Secondary	Distribution Secondary (MD6)
	g _a	issification	Demond	Demand	Domand	Domand	Damand	Domand	Domand	Customer	Domand	Customer
	har in Septement	for Failer	Straffled Base; 1208	Straffied in: 17CP	Stratified Pecking: 120°	Stratified Salar:	12CP	100% Retail	1.30% Retail	100% અનેનો	100% Setal	100% Retail
1	System per Books				1203	1202						
2	System per about											
3	Production Plant											
4	Bartow CC	179,490	179,490									
5	Citrus CC 1 & 2	263,137	263,137									
6	Crystal River Units 4&5 Coal	1,495,397	1,495,397									
7	Hines CC	498,292	498,292									
8	Osprey CT	211,361	211,361									
9	Univ of Florida CC	42,015										
10	Steam Miscellaneous	1,311										
11	Other Production Miscellaneous	511	511									
12	Tiger Bay CC	34,853		34,853								
13	Anclote	328,310		328,310								
14	Bartow-Anclote Pipeline	(2,483		(2,483)								
15	Suwanee Steam	(6,059		(6,059)								
16	Avon Park CT	(1,143			(1,143)							
17	Bartow CT	27,177			27,177							
18	Bayboro CT	20,577			20,577							
19	Debary CT	149,778			149,778							
20	Higgins CT	(347			(347)							
21	Intercession City CT	193,072			193,072							
22	Rio Pinar CT	400			400							
23	Suwannee CT	30,820			30,820							
24	Turner CT	(5,135			(5,135)							
25	Charlie Creek Solar	9,101				9,101						
26	Columbia Solar	18,103				18,103						
27	Debary Solar	14,831				14,831						
28	Duette Solar	11,979				11,979						
29	Hamilton Solar	23,929				23,929						
30	Lake Placid Solar	10,959				10,959						
31	Osceola Solar	1,925				1,925						
32	Perry Solar	3,108				3,108						
33	Sandy Creek Solar	9,082				9,082						
34	Santa Fe Solar	14,685				14,685						
35	St. Pete Pier Solar	263				263						
36	Suvannee Solar	4,239				4,239						
37	Trenton Solar	18,008				18,008						
38	Twin Rivers Solar	12,558				12,558						
39	Bay Trail (CEC)	10,399				10,399						
40 41	Fort Green (CEC)	10,586				10,586 52,485						
42	CEC - Other Solar	52,485 5,597				32,483						
42	Production Energy Storage Equipment			0		0	0					
44	Remove ECRC from Base Plants	(7,911		o	0	U	U	0				
44	ECRC Production - Energy FUEL - Crystal River Railcars	7,911 3,965										
46	Cther	3,363	5,865									
47	Production Plant Subtotal	3,697,138	2,693,164	354,622	415,200	226,241	0	0		0 0	0	0
48	Froutton Frant Suptotal	5,05/,158	2,055,164	534,622	415,200	220,241	U	U				
49	Dismantlement											
50	Total Production Base - Dismantlement	137,058	137,058									
51	Total Production Intermediate - Dismantlement	22,826		22,826								
	Total Production Peaking - Dismantlement	23,545		,020	23,545							

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Page 20 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

		[1]		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
e Nov		(13 TO SVETSKY)		Distribution Service	Distribution Metering	lighting Facilities	EV Solution	Distribution 5 Equipment	Leosr	Livergy - Production Tata: Soles	Hesal 100%, Class - #Bills	Retail 100%, class - T&D	Removed	Wholesale 1005
			Gessification	Customer	Customer	Oirock Lighting	Direct	Direct Interruptible	AW	Energy	Customer	Demand	N/A	NA
			Natio Septembrium Feeling	100% Retail	Mere Investment	100% Resul	100% Retail	100% Retail	Serived - Labor GM	Total Any Sales	1,00% Retail	1,00% Retail	100% Retail	100% Whites
1	System per Books													
2	System per Essats													
3	Production Plant													
4	Bartow CC													
5	Citrus CC 1 & 2													
6	Crystal River Units 4&5 Coal													
7	Hines CC													
8	Osprey CT													
9	Univ of Florida CC													
.0	Steam Miscellaneous													
1	Other Production Miscellaneous													
2	Tiger Bay CC													
3	Anclote													
4	Bartow-Anclote Pipeline													
5	Suwanee Steam													
6	Avon Park CT													
7	Bartow CT													
8	Bayboro CT													
9	Debary CT													
0	Higgins CT													
1	Intercession City CT													
2	Rio Pinar CT													
3	Suwannee CT													
4	Turner CT													
.5	Charlie Creek Solar													
16	Columbia Solar													
7	Debary Solar													
8	Duette Solar													
29	Hamilton Solar													
50	Lake Placid Solar													
1	Osceola Solar													
32	Perry Solar													
3	Sandy Creek Solar													
4	Santa Fe Solar													
5	St. Pete Pier Solar													
56	Suwannee Solar													
7	Trenton Solar													
8	Twin Rivers Solar													
19	Bay Trail (CEC)													
10	Fort Green (CEC)													
1	CEC - Other Solar													
2	Production Energy Storage Equipment													
13	Remove ECRC from Base Plants													
14	ECRC Production - Energy												7,911	
5	FUEL - Crystal River Railcars												,,311	
16	Other													
17	Production Plant Subtotal			0	0	0		0	0	0	0	0	7,911	
8	Troduction Flant Subtotal			v			,		v	v	v	•	,,511	
9	Dismantlement													
0	Total Production Base - Dismantlement													
51	Total Production Intermediate - Disman	tlement												
2	Total Production Peaking - Dismantleme													

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Page 21 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(2)	(3)	[4]	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
line No	DEFRECATION RESERVE (13 TO SECURE)	T: tal	Production Bess Demand	Production Intermediate	Production Peaking Demand	Production Solar Demand	Trensmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
53	Total Production Solar - Dismantlement	27.322	Denard	Semand	2019/0	27.322		hadias		Instrol	Storay	octoroa kilmosi
54	Total Dismantlement	210.751	137,058	22,826	23,545	27,322	0	0	0	0	0	0
55												
56	Total Production Plant	3,907,889	2,830,222	377,448	438,745	253,563	0	0	0	0	0	0
57												
58	Transmission Plant											
59	350 Trans Land & Land Rights	25,478					25,478					
60	352 Trans Structures & Improvements	15,541					15,541					
61	353 Trans Station Equip - Production Base	14,416	14,416									
62	353 Trans Station Equip - Production Intermediate	2,181		2,181								
63	353 Trans Station Equip - Production Peaking	2,670			2,670							
64	353 Trans Station Equip - Production Solar	1,968				1,968						
65	353 Trans Station Equip - Transmission	158,048					153,048					
66	353.2 Trans Energy Control Center	33,971					33,971					
67	354 Trans Towers & Fixtures	63,511					63,511					
68	355 Trans Poles & Fixtures	418,519					418,519					
69	356 Trans OH Conduct & Devices - Primary	5,451						5,451				
70	356 Trans OH Conduct & Devices - Transmission	121,949					121,949					
71	357 Trans Underground Conduit	9,481					9,481					
72	358 Trans Underground Conductors & Devices	29,357					29,357					
73	359 Trans Roads & Trails	3.998					3,998					
74	Total Transmission Plant	906.539	14,416	2,181	2,670	1,968	879,853	5,451	0	1 0	0	0
75												
76	Distribution Plant											
77	360 Dist Land and Land Rights - Primary	6.524							6.524			
78	361 Dist Structures & Improvements - Primary	19.128							19.128			
79	362 Dist Station Equipment - Primary	98.300							98,300			
80	362 Dist Station Equipment - IS Equipment	1,765										
81	363 Dist Energy Storage Equipment	4,553							4,553			
82	364 Dist Poles, Towers & Fixtures - Primary	317.040							317,040			
83	364 Dist Poles, Towers & Fixtures - Secondary	116,498									116,498	0
84	364 Dist Poles, Towers & Fixtures - Lighting	40.971									220,100	
85	365 Dist OH Conduct & Devices - Primary	162.407							162,407	0		
86	365 Dist OH Conduct & Devices - Secondary	72.710							100,407		72,710	0
87	365 Dist OH Conduct & Devices - IS Equipment	1,406									,,,,,,	·
88	366 Dist Underground Conduit - Primary	83,486							83,486	0		
89	366 Dist Underground Conduit - Secondary	0							55,460		0	0
90	367 Dist Underground Conductors & Devices - Primary	247.092							247.092	0	·	· ·
91	367 Dist Underground Conductors & Devices - Secondary	144.185							211,002	•	144.185	0
92	368 Dist Line Transformers - Secondary	306.215									306,215	ō
93	369 Dist Services - Overhead	(1,968)									300,213	
94	369 Dist Services - Underground	219,275										
95	370 Dist Meter Equipment	140,096										
96	371 Dist Installs on Customer Premise (Premier Power Service)	611										
97	371.7 Dist Installs on Customer Premise - EV Solution	3,304										
98	373 Dist Street Light & Signal Systems - Primary	3,304							0			
99	373 Dist Street Light & Signal Systems - Lighting	210,201							U			
100	Total Distribution Plant	2,193,800	0	0	0	0	Ð	0	938,530	0	639,608	0
101	TOWN CONTROL OF PARTY	2,195,800	U	U	U	U	U	U	336,230	D.	033,008	U
102	General & Intangible Property											
102	389 General Land & Land Rights	(23										
104		(1) 102,177										
105	390 General Structures & Improvements	47,489										
	391 General Office Furn & Equip	47,469										
106 107	392 General Transporation Equipment	4,751 3,163										
107	393 Géneral Stores Equipment	5,165										

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Page 22 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Jine Nov	CENECATION RESERVE (13 tro protect)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Listribution S Equipment	Leady	Energy - Production Total Screen	Hetall 100%, Class - # Bills	Recal 100%, class = 780	Remixed	Wholesale 100%
53	Total Production Solar - Dismantlement											
54	Total Dismantlement	o	0	0	0	0	0	0	0	0	0	e
55	and the second s	0	0	0	0	0	0	0	0	0	7.911	
56 57	Total Production Plant	U	U	U	U	U					,,,,,,,,	
58	Transmission Plant											
59	350 Trans Land & Land Rights											
60	352 Trans Structures & Improvements											
61	353 Trans Station Equip - Production Base											
62	353 Trans Station Equip - Production Intermediate											
63	353 Trans Station Equip - Production Peaking											
64	353 Trans Station Equip - Production Solar											
65	353 Trans Station Equip - Transmission											
66	353.2 Trans Energy Control Center											
67	354 Trans Towers & Fixtures											
68	355 Trans Poles & Fixtures											
69	356 Trans OH Conduct & Devices - Primary											
70	356 Trans OH Conduct & Devices - Transmission											
71	357 Trans Underground Conduit											
72	358 Trans Underground Conductors & Devices											
73	359 Trans Roads & Trails							0		0	0	
74	Total Transmission Plant	0	0	0	0	0	0			, ,		
75												
76	Distribution Plant											
77	360 Dist Land and Land Rights - Primary											
78	361 Dist Structures & Improvements - Primary											
79	362 Dist Station Equipment - Primary					1,765						
80	362 Dist Station Equipment - IS Equipment					1,703						
81	363 Dist Energy Storage Equipment											
82	364 Dist Poles, Towers & Fixtures - Primary											
83	364 Dist Poles, Towers & Fixtures - Secondary			40,971	0							
84	364 Dist Poles, Towers & Fixtures - Lighting 365 Dist OH Conduct & Devices - Primary			40,571								
85 86	365 Dist OH Conduct & Devices - Primary 365 Dist OH Conduct & Devices - Secondary											
87	365 Dist OH Conduct & Devices - Sectionary					1.406						
38	366 Dist Underground Conduit - Primary					2,102						
89	366 Dist Underground Conduit - Frankly											
90	367 Dist Underground Conductors & Devices - Primary											
91	367 Dist Underground Conductors & Devices - Secondary											
92	368 Dist Line Transformers - Secondary											
93	369 Dist Services - Overhead	(1,968										
94	369 Dist Services - Underground	219,275										
95	370 Dist Meter Equipment		140,096									
96	371 Dist Installs on Customer Premise (Premier Power Service)		611									
97	371.7 Dist Installs on Customer Premise - EV Solution				3,304							
98	373 Dist Street Light & Signal Systems - Primary											
99	373 Dist Street Light & Signal Systems - Lighting			210,201	0							
100	Total Distribution Plant	217,307	140,703	251,172	3,304	3,170	() 0		0	() (
101												
102	General & Intangible Property						-					
103	389 General Land & Land Rights						(2					
104	390 General Structures & Improvements						102,177					
105	391 General Office Furn & Equip						47,489					
106	392 General Transporation Equipment						4,751					
107	393 General Stores Equipment						3,16					

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Page 23 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
tine No.	DEPRECIATION RESERVE (13-mo average)	T:tel	Production Bess Demand	Production Intermediate	Production Realing Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	D'str'bution infrary [MDS]	Listribution Secondary	Distribution Secondary (MDS
108	394 General Tools Shop & Garage Equip	77,099	3053	Demand							200.000	72.35.55
109	395 General Laboratory Equip	(919)										
110	396 General Power Operating Equip	14.288										
111	397 General Communication Equip	67,223										
112	398 General Misc Equip	5,006										
113	301-303 Intangible Plant - Franchise	5,835										
114	301-303 Intangible Plant - Customer Connect	27.334										
115	301-303 Intangible Plant - Software & Other	271,578										
116	Total General & Intangible Property	625,023	0	0	0	0	0	0		0 0	0	(
117												
118	Energy Storage Plant											
119	387 Battery Storage	0										
120	Total Energy Storage Plant	- 0	0	0	0	0	0	0		0 0	0	(
121		•	-	-	-	-		-				
122	Other Items											
123	OATT Contra	(591)										
124	ARO	7,547										
125	ARO - Nuclear Site Restoration - Wholesale	1.683										
126	ARO - Nuclear Site Restoration - Retail	24,601										
127	ARO - Nuclear Radiological Decom Retail	23,354										
128	ARO - Nuclear Radiological Decom Wholesale	407										
129	ARO - Nuclear Decom											
130	ARO - Other	4,150										
131	ARO - Other	4,250										
132	ARO - Solar Plants	3.024										
133	ARO - Battery Storage	1,198										
134	ARO - Ash Management	(1)										
135	Capital Lease - 1	184,858										
136	Adjusting Entry - On-Top Journal	140										
137	Adjusting Entry - RWIP	2.789										
138	Operating Lease	164,151										
139	115 Acquisition Adjustment	7,252										
140	122 Non-Utility Property	13.337										
141	Other Misc Items	0										
142	Total Other Items	437,897	0	0	0	0	0	0		0 0	0	0
143	Total outer items	437,837						· ·				,
144	Total System per Books	8,071,148	2,844,638	379,629	441,416	255,530	879,853	5,451	938,53	0 0	639,608	C
145	ibiai system per bubis	6,071,145	2,044,036	373,023	441,410	233,330	6/3,033	3,431	330,33		039,000	
146	System Adjustments											
147	ECCR Communication Equipment 397	(2,834)										
148	ECRC Production	(7,911)										
149	FUEL Production Crystal River Railcars	(3,965)	(3,965)									
150	Capital Lease	(184,858)	(5,365)									
151	Capital Recovery - Reserve Impact	16,272		7,885	8,388							
152	Operating Lease	(164,151)		,,000	0,300							
153	ARO - Wholesale Non-Rad Decom COR	(1,683)										
154	ARO - Retail Non-Rad Decom COR	(24,601)										
155	ARO - Red Decom COR	(23,354)										
156	ARO - Non-Rad Decom COR	(407)										
157	ARO - Coal Ash	(7,547)										
158	ARO - Accum Depr	(4,150)										
159	ARO - Solar Plants	(3,024)										
160	ARO - Ash Management	(5,024)										
161												
	ARO - Battery Storage	(1,198)										
162	114 Electric Plant Acquisition Adj	(7,252)										

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Page 24 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
ins No	CERECATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	.ighting Facilities	EV Solution	Distribution S Equipment	Leotr	Energy - Production Total Sales	Necel 100%, Class - # Bits	Recall 100%, class = T&D	Removed	Wholesals 100
108	394 General Tools Shop & Garage Equip						77,099					
109	395 General Laboratory Equip						(919)					
110	396 General Power Operating Equip						14,288					
111	397 General Communication Equip						67,223					
112	398 General Misc Equip						5,006					
							5,006		5,835			
13	301-303 Intangible Plant - Franchise											
14	301-303 Intangible Plant - Customer Connect								27,334			
15	301-303 Intangible Plant - Software & Other						271,578					
16	Total General & Intangible Property	0	0	0	0	0	591,854		33,169	0	0	
17												
.18	Energy Storage Plant											
.19	387 Battery Storage							0				
20	Total Energy Storage Plant	- 0	0	0	0	0	0	0	0	0	0	
21												
22	Other Items											
23	OATT Contra											(
24	ARO										7,547	,
25	ARO - Nuclear Site Restoration - Wholesale										1,683	
26	ARO - Nuclear Site Restoration - Retail										24,601	
27											23,354	
	ARO - Nuclear Radiological Decom Retail											
.28	ARO - Nuclear Radiological Decom Wholesale										407	
29	ARO - Nuclear Decom										0	
30	ARO - Other										4,150	
31	ARO - Other										0	
32	ARO - Solar Plants										3,024	
33	ARO - Battery Storage										1,198	
34	ARO - Ash Management										[1]	
35	Capital Lease - 1										184,858	
36	Adjusting Entry - On-Top Journal								140			
37	Adjusting Entry - RWIP								2,789			
38	Operating Lease								2,,03		164,151	
39	115 Acquisition Adjustment										7,252	
40	122 Non-Utility Property										13,337	
											15,557	
41	Other Misc Items						0					
42	Total Other Items	0	0	0	0	0	0	0	2,928	0	435,560	(5
43		100										
44	Total System per Books	217,307	140,703	251,172	3,304	3,170	591,854	0	36,097	0	443,471	(
15												
16	System Adjustments											
17	ECCR Communication Equipment 397						(2,834)					
8	ECRC Production										(7,911)	
9	FUEL Production Crystal River Railcars											
50	Capital Lease										(184,858)	
1	Capital Recovery - Reserve Impact										(20 1)000)	
52	Operating Lease										(164,151)	
33	ARO - Wholesale Non-Rad Decom COR											
54											(1,683)	
	ARO - Retail Non-Rad Decom COR										(24,601)	
5	ARO - Rad Decom COR										(23,354)	
6	ARO - Non-Rad Decom COR										(407)	
57	ARO - Coal Ash										(7,547)	
8	ARO - Accum Depr										(4,150)	
9	ARO - Solar Plants										(3,024)	
50	ARO - Ash Management										1	
51	ARO - Battery Storage										(1,198)	
	114 Electric Plant Acquisition Adj										(7,252)	
62												

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Page 25 of \$5 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
tine No.	CLINECUNION RESUMO (13 cro-averag)	rotel	Arciduction Base Occupant	Production Intermograte Serviced	Production Heating Demografi	Production Schol Demand	renamiasion	r aremission - Rediate	Distribution Primary	Dictribution Printery (MCS)	Literioution Secondary	Distribution Secondary (MDS)
163	121 Non Utility Property	(13,337)										
164	Depreciation Study	21,795	(7,429)	2,488	4,860	94	7,101		9,635		1,821	
165	Dismantlement Study	7,033	5,271	323	(158)	1,596						
166	SPP - Transmission Total	(22,526)					{22,526}	0				
167	SPP - Distribution Total	(32,937)							(18.277)		(13,243)	
168	Adjust Anciote Retirement Date/CR1 & 2 Assumptions (Notice of Identified Adj.)	(14,744)	\	(14,744)		1.40						
169	Shift in Solar Assumptions (Notice of Identified Adj.)	(1,152)		M. C.		(1,152)						
170	Depr Study - Update Rotable Assumptions (Notice of Identified Adj.)	(50)			(50)	100000						
171	Adjust Anciote Dismantlement Accrual (Notice of Identified Adj.)	(162)		(162)								
172	Plant in Service Reduction (Final Settlement Adj.)	(3,511)		1			(667)		(1,659)			
173	Depreciation Study Adj. (Final Settlement Adj.)	(38,049)	(8,330)	(716)		(5,657)	(7.587)		(9,63.5)		(1,821)	
174	Dismantlement - Remove Accrual Increase (Final Settlement Adj.)	(6,871)	(5.271)	(162)	155	(1,596)	-100-2		40.72		1000	
175	SoBRA - Remove Solar (Final Settlement Adj.)	(1,051)		7.00		(1,051)						
176	Total System Adjustments	(526,223)	(20,392)	(5,087)	13,198	(7,766)	(23,779)	0	(19,937)	0	(13,243)	0
177				, , , , , ,								
178	Total System Adjusted	7,544,926	2,824.246	374,542	454,514	247,764	856,074	5,451	918,594	0	626,365	0
179												
180												
181	RETAIL COST OF SERVICE											
182	Total System Adjusted	7,544,926	2,824,246	374,542	454,614	247,764	856,074	5,451	918,594		626,365	_
183												
184	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%
185												
186	Total Retail Adjusted	7,247,660	2,824,241	356,609	443,846	247,763	602,413	5,451	918,594		626,365	-

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Page 26 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 3 DEPRECIATION RESERVE

	(1)	(13)	(14)	(15)	(16)	(27)	(18)	(19)	(20)	(21)	(22)	(23)
tine No	EXPRESATION RISORUE (13 con arches)	Olega budleri Seryica	Cistribution Metaling	lighting Facilities	EV Solution	Liker Busion (3) Equipment	Legar	inergy- Production Total Salas	Recall FOR, Class - #Blis	Acrail 100%, Class - 78.0	Sequent	Wholesale 100%
163	121 Non Utility Property										(13,337)	
164	Depreciation Study	2,017	492	1,694			(978)				
165	Dismantlement Study											
166	SPP - Transmission Total											
167	SPP - Distribution Total	(35)	(8)	(1,373)								
168	Adjust Anciote Retirement Date/CR1 & 2 Assumptions (Notice of Identified Adj.)											
169	Shift in Solar Assumptions (Notice of Identified Adj.)											
170	Depr Study - Update Rotable Assumptions (Notice of Identified Adj.)											
171	Adjust Anclote Dismantlement Accrual (Notice of Identified Adj.)											
172	Plant in Service Reduction (Final Settlement Adj.)								(518)			
173	Depreciation Study Adj. (Final Settlement Adj.)	(2,017)	(492)	(1,694)								
174	Dismantlement - Remove Accrual Increase (Final Settlement Adj.)			1								
175	SoBRA - Remove Solar (Final Settlement Adj.)						_	_			- A	
176	Total System Adjustments	(35)	(8)	(1,373)	0	0	(3,812)) 0	(518)	0	(443,471)	0
177												
178 179	Total System Adjusted	217,272	140,700	249,799	3,304	3,170	588,042	0	35,580	0	0	(591)
179												
180												
181	RETAIL COST OF SERVICE											
182	Total System Adjusted	217,272	140,700	249,799	3,304	3,170	588,042		3.5,580		_	(591)
183												
184	Retail Separation Factor	100.000%	100,000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100,000%	100,000%	-
185												
185	Total Retail Adjusted	217,272	140,700	249,799	3,304	3,170	572,553		35,580			

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 27 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 4 CONSTRUCTION WORK IN PROGRESS

	(1)	(2)	(3)	(4)	(5)	(0)	(7)	(8)	(9)	(10)
Line No.	CONSTRUCTION WORK IN PROGRESS [13-mp average]	jotal	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	[ransmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary
	Ciassifica	ion	Demand	Demand	Durmand	Demand	Demand	Demand	Customer	Demand
	imis Separation Far	tio	Stratified Base; 12CP	Stratilied Int; 12CP	Stratified Peaking, 12CP	Stratified Solar, 12CP	12CP	100% Retail	LONN Retail	100% Re13H
1	System per Books									
2	Production Base	174,431	174,431							
3	Production intermediate	23,477		23,477						
4	Production Peaking	14,954			14,954					
5	Production Solar	1,865				1,865				
6	Production Solar - SoBRA	1,226				1,226				
7	Production Solar - CEC	441,944				441,944				
8	Production - Other Electric	D	3							
9	Transmission Plant	414,571					414,571			
10	Transmission Plant	916					916			
1.1	Distribution Plant	758,516						412,091		322,400
12	Distribution Energy Storage	6,540						6,540		,
13	Intangible	12,058								
14	General Plant	14,492								
15	Vision Florida	1,181								
16	Non-Utility	739								
17	ECRC	2	2							
18	Other Misc Items	(13,053								
19	Total System per Books	1,853,850		23,477	14,954	445,035	415,487	418,631	0	322,400
20	Total System per books	1,000,000	174,430	22,777	14,004	415,005	415,467	410,001	· ·	322,400
21	System Adjustments									
22	AFUDC CWIP - Production Base	0	p							
23	AFUDC CWIP - Production Intermediate	0		0						
24	AFUDC CWIP - Production Peaking	0		v	D					
25	AFUDC CWIP - Production Solar	0			· ·	D				
26	AFUDC CWIP - Production Solar - CEC	(994				(994)				
27	AFUDC CWIP - Transmission	(119,407				(334)	(119,407)			
28	AFUDC CWIP - Distribution	(113,407					(113,407)	0		
29	AFUDC CWIP - General	0						U		
30	AFUDC CWIP - General AFUDC CWIP - Intangible	(2,759								
	Distribution Energy Storage	(3,947						(3,947)		
31								(5,547)		
32	ECRC CDR Transported by	(2					117.005			
33	SPP - Transmission SPP - Distribution	(17,905					(17,905)			(aca oan)
	Non-Utility	(533,277 (739						(250,467)		(267,048)
35 36	Shift in Solar Assumptions (Notice of Identified Adj.)	(58,366				(58,366)				
37	SOBRA - Remove Solar (Final Settlement Adj.)	(382,529				(382,529)				
38	Total System Adjustments	(1,119,926		0	0		(137,313)	(254,414)	0	(267,048)
39	Total System Adjustments	11,113,320	121	9	· ·	[441]003[(15,15)	(534/474)	·	(207,040)
40	Total System Adjusted	733,935	174,431	23,477	14,954	3,145	278,175	164,217	0	55,352
	oral Maretti Milasten	/33,933	1/4,431	23,477	14,934	3,145	210,175	104,217	U	33,332
41										
42										
43	RETAIL COST OF SERVICE									
44	Total System Adjusted	733,935	174,431	23,477	14,954	3,145	278,175	164,217	a	55,352
45	not the second of the second		100.000	07.5	*******	400 05 ***	200000	400.000		300.000
46	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%
47	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		254.55	20.777			105	46455		
48	Total Retail Adjusted	649,404	174,431	22,353	14,600	3,145	195,750	164,217		55,352

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 28 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 4 CONSTRUCTION WORK IN PROGRESS

	(1)		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	CONSTRUCTION WORK IN PROGRESS [13-nto average]		Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	tabor	EV Solution	Retail 100%, Class - Net Plant	Retail 109%, Removed
		Classification	Eustones	Costones	Eurdeirnes	Direct - Lighting	Direct - Interrupt ble	N/A	Direct	Demard/Energy	N/A
		imis Separation Factor	100% Retail	100% Retall	Meter Investment	100% Retail	100% Retail	Derived Labor OM	100% Rehail	100% Retail	100% Retail
1	System per Books										
2	Production Base										
3	Production Intermediate										
4	Production Peaking										
5	Production Solar										
6	Production Solar - SoBRA										
7	Production Solar - CEC										
8	Production - Other Electric										
9	Transmission Plant										
10	Transmission Plant										
1.1	Distribution Plant			2,740	2,111	18,507	667				
12	Distribution Energy Storage										
13	Intangible							12,058			
14	General Plant							14,492			
15	Vision Florida									1.181	
16	Non-Utility									_,	739
17	ECRC										
18	Other Misc Items									(13,053)	
19	Total System per Books		0	2,740	2,111	18,507	667	26,550	0		739
20			_	4,,,,,		,				1	
21	System Adjustments										
	AFUDC CWIP - Production Base										
23	AFUDC CWIP - Production Intermediate										
	AFUDC CWIP - Production Peaking										
25	AFUDC CWIP - Production Solar										
26	AFUDC CWIP - Production Solar - CEC										
	AFUDC CWIP - Transmission										
28	AFUDC CWIP - Distribution					D	· · · · · · · · · · · · · · · · · · ·				
	AFUDC CWIP - General					U	· ·	0			
	AFUDC CWIP - General AFUDC CWIP - Intangible							(2,759)			
							a	(2,739)			
31	Distribution Energy Storage						u				
	ECRC										
	SPP - Transmission					10.5 750					
	SPP - Distribution					(15,761) 0				Imol
	Non-Utility Shift in Solar Assumptions (Notice of (dentified Adj.)										(739)
36											
37	SOBRA - Remove Solar (Final Settlement Adj.)		0	0	0	(15,761		(2,759)	0	0	(739)
38	Total System Adjustments		U	U	U	(13,/61) 0	[2,739]	U	U	(733)
39	Total Control Address d			2 *46	2 ***	2745	~~~	23,790	0	.gr amai	
40	Total System Adjusted		Ū	2,740	2,111	2,745	667	25,790	0	(11,872)	0
41											
42											
43	RETAIL COST OF SERVICE										
44	Total System Adjusted		D	2,740	2,111	2,745	667	23,790	0	(11,872)	0
45											
46	Retail Separation Factor		100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	100.000%	100.000%	100.000%
47											
48	Total Retail Adjusted		-	2,740	2.111	2,745	667	23,164		(11,872)	-

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	PLANT HELD FOR FUTURE HSF (13-month average)		Total	Production Base Exmand	Production Peaking Demand	Transmission	Distribution Primary	lähur
	(13 116/1111 241 3465)	Classification		Dornand	Demand	Denrand	Demand	N/A
		Juris Separation Factor		Stratified Base; 12CP	Stratitien Penking: 12CP	12CP	100% Retail	Derived Labor DM
1	System Per Books							
2	Production Base		4,232	4,232				
3	Production Peaking		1,175		1,175			
4	Transmission		23,808			23,808		
5	Distribution		2,557				2,557	
6	General		3,462					3,462
7	Levy		94,468	94,468				
8	Other							
9	Total System Per Books	-	129,703	98,700	1,175	23,808	2,557	3,462
10								
11	System Adjustments							
12	Levy - 13M Avg Impact from 12/24 Balance		(7, 267)	(7,267)	0	0	0	0
13	Remove Levy Land (Final Settlement Adj.)		(87,201)	[87,201]	Commercial	B.	man As	
14	Total System Adjustments		(94,468)	(94,468)	O	0	Ö	0
15								
16	Total System Adjusted		35,235	4,232	1,175	23,808	2,557	3,462
17		•						
18								
19	RETAIL COST OF SERVICE							
	Total System Adjusted Per Books		35,235	4,232	1,175	23,808	2,557	3,462
21								
22	Retail Separation Factor			100.000%	97.632%	70.369%	100,000%	97.366%
23								
	Total Retail Adjusted		28,061	4,232	1,147	16,754	2,557	3,371

Page 29 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 5 PLANT HELD FOR FUTURE USE

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELYE MONTHS ENDED DECEMBER 31, 2025 Page 30 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 6 WORKING CAPITAL

												Woman C
_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(€)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Matering	Labor
	Or Junio Separei	Marficetion Top Sector	Demend Stretfied Base; 1207	Demand Streetled Int: 1209	Demand Strutfled Pouking;	Energy Strettfied Base; mWh	Energy Stratified int; mWh	Stretfied Peaking	Demand	Energy	Customer	N/A
,	System per Books	con rector	Scalatico base, 1705	Screens Inc 150	12CP	Seles	Sales	mWh Sales	Streetlied Soler; 120P	m Wh Sales	Meter Investment	Derfverd - Leber OM
2	system per books											
3	Other Property & Investments											
4	123 - Investment in Associated Companies	6,553	D		0	n	D		0	D	D	
5	124 - Other Investments	1,363	ő	0	0	0	0	0		0	0	0
6	128 - Special Funds	510,958	ō	ō		0					0	
7	Total Other Property & Investments	518,874	0	0		0	0	0		0	0	
8					_	-		-		•		v
9	Current & Accrued Assets											
10	131 - Cash	21,834	0	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	D	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	593,872	0	0	0	0	0	0	0	0	0	0
15	143 - Other Accounts Receivable	49,668	D	0	0	D	0	0	0	D	D	0
16	144 - Accum Prov for Uncollectible Accts	(36,121)	0	0	0	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	11,717	0	0	0	0	0	0	0	0	0	0
	151 - Fuel Stock	209,054	0	0	0	112,485	0	96,569	0	0	0	G
	153-163 - Other Materials & Supplies	403,400	0	0	0	0	0	0	0	8.798	D	0
	165 - Prepayments	77,278	65,502	0	0	0	0	0	1,017	0	0	0
21	172 - Rents Receivable	74	0	0	0	0	0	0	0	0	0	0
	173 - Accrued Utility Revenues	122,821		0	0	D	D	0	0	D	D	6
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
	175 - Derivative Assets	17,162	0	6	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0		0	0	0	D	0	0	0	D	0
25	Total Current & Accrued Assets	1,470,760	65,502	0	0	112,485	0	96,569	1,017	8,798	0	0
27	AVI WALL											
28	Deferred Debits											
29	192 - Other Regulatory Assets	1,089,407	D	C	0	D	D	0	0	D	D	0
30	183 - Prelim Survey & Invest Charges	5,261	0	0	0	0	0	0	0	D	0	0
	184 - Clearing Accounts	8	0	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities 186 - Misc Deferred Debits	0	0	0	0	0	0	0	0	0	0	6
34	Total Deferred Debits	172,968	0	0		0	0	0	6	0	0	0
35	Total Deterred DebitS	1,267,646	D	0	0	D	٥	0	0	D	0	6
36	Total Working Capital Assets	2.252.200				****						
37	rotal working capital Assets	3,257,280	65,502	0	0	112,485	D	96,569	1,017	8,79€	0	0
38	Non-Current Uabilities											
	227 - Oblig under Capital Leases	(22.2.5.22)										
	228.1 - Accum Prov. For Property Insurance	(214,643)		0	0	0	0	6	0	0	0	[214,643]
	228.2 - Accum Prov. For Injuries & Demages	(141,047)		0	0	0	0	0	G.	0	0	6
41	220.2 - Accum Prov. For injuries & Demages	(14,606)	0	0	0	0	٥	0	0	0	0	0

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 31 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 6 WORKING CAPITAL

	(1)		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	11	WTD 0&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class = # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
		Classification Juris Separation Factor	N/A Derived	Demend Derived - Prod Plant	Demand/Energy Derived - Total Plant	Demand Derived - Trans Plant	Oustomer 100% Retail	Demand/Energy 100% Retail	Demand 100% Retail	Demand 190% Retail	Oustomer 100% Retail	N/A 100% Rebail	N/A 100% Wholesale
1	System per Books												
3	Other Property & Investments												
4	123 - Investment in Associated Companies		0	D	0	0	0	0	0	0	0	6,553	0
5	124 - Other Investments		0	0	0	0	0	0	0	0	0	1,363	0
6	128 - Special Funds	_	0	0	0	0	0	0	0	0	0	510,958	0
7	Total Other Property & Investments	_	0	0	0	0	0	0	0	0	0	518,874	0
9	Current & Accrued Assets												
10	131 - Cesh		21,834	0	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits		0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments		0	. 0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable		0		Û	0			0	0	0	0	e e
14	142 - Customer Accounts Receivable		549,099		0	0	278	0	0	0	0	3,453	41,043
15	143 - Other Accounts Receivable		49,668	0	0	0	D	D	. 0	0	0	0	0
16	144 - Accum Prov for Uncollectible Accts		0	0	ů.	0	(36,121)	0	0	0	0	0	G
17	146 - Accounts Receivable from Asso Co		11,717	0	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock		0	0	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies		0	0	394,602	0	0	0	0	0	0	0	0
20	165 - Prepayments		(0	0	10,759	0	0	0	0	0	0	0	0
21	172 - Rents Receivable		74	0	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues		0	0	0	0	122,821	0	0	0	D	0	0
23	174 - Misc Current & Accrued Assets		0		Û	0	0	0	0	0	0	0	e e
24	175 - Derivative Assets		0	0	0	0	0	0	0	0	0	17,162	0
25	176 - Derivative Instrument Assets - Hedge	_	0			0	0	0	6	0	0	0	6
26	Total Current & Accrued Assets		632,391	0	405,360	0	86,978	0	0	0	0	20,615	41,043
27													
28	Deferred Debits												
29	182 - Other Regulatory Assets		497,528			0	D	478,461	(3,057)		13,907	75,953	1,373
30	183 - Prelim Survey & Invest Charges		5,261		Û	0	0		0	0	0	0	0
31	184 - Clearing Accounts		8		0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities		0		0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	_	3,746		0	0	68,506	2,521	0	1,535	0	93,531	3,129
34	Total Deferred Debits		506,544	1	0	0	68,506	480,982	(3,057)	26,776	13,907	169,464	4,502
35													
36	Total Working Capital Assets		1,138,935	1	405,360	0	155,484	480,982	(3,057)	26,776	13,907	708,973	45,545
37													
38	Non-Current Liabilities												
39	227 - Oblig under Capital Leases		0		0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance		0		0	0	0		0	(131,848)		0	(9,199)
41	228.2 - Accum Prov. For Injuries & Damages		(14,606	0	0	0	0	٥	0	C.	D	0	0

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 32 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 6 WORKING CAPITAL

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Matering	Labor
42	228.3 - Accum Prov. For Pensions & Benefits	(105,772)	0	0	0	0	0	0	0	0	0	0
	228.4 - Accum Misc. Operating Provisions	(2,394)	0	0	0	D	0	0	0	0	0	0
	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(159,712)	D	0	0	D	0		0	D	<u>D</u>	0
46	Total Non-Current Liabilities	(638,174)	0	0	0	D	0	0	0	0	0	(214,643)
47	Current & Accured Liabilities											
	232 - Accounts Payable	(881,431)	0	0	0	0		0	0	0	0	0
	234 - Accounts Payable to Asso Co	(168, 253)	0	0	0	0	0	0	0	0	0	0
	236 - Taxes Accrued	(124,784)	0	0	0	0	0	0	0	0	0	0
	237 - Interest Accrued	(93,079)	D	0	0	0	0	0	0	0	0	6
	241 - Tax Collections Payable	(25,302)	n	0	0	0	0	0	0	0	0	0
	242 - Misc Current & Accrued Liabilities	(86,549)	0	0	0	0	0	0	(36)	0	0	0
	243 - Oblig under Capital Leases	(50, 159)	0		0	0	0	0	0	0	0	(50,159)
	244 - Derivative Liability	150,255)	n		0	D		0	0	D	D	0
	245 - Derivative Instrument Liab - Hedge	(18,570)				o o	0		0	0	0	0
	Total Current & Accrued Liabilities	[1,448,127]	0) 0	0	0	0	(36)	0	0	(50, 159)
58	Total Current & Accrued Dabilities	(1,440,127)		,	, ,			-				
60	Deferred Credits											
	252 - Customer Advances for Construction	(43,722)	0			0	0	0	0	0	0	0
	253 - Other Deferred Credits	(55,061)	0	-		0					D	0
		(301,884)					ū				D	0
63	254 - Other Regulatory Liabilities	(400,666)	0								0	0
64	Total Deferred Credits	(400,666)	D	,	, ,						-	
65		(7.100.000)	0		0	D	0	0	(36	0	D	(264,802)
66	Total Working Capital Liabilities	(2,486,968)	U	,	, ,							
68	Total System per Books	770,312	65,502	(0	112,485	0	96,569	981	8,798	0	(264,802)
69												
70	System Adjustments											
71	123 - Investment in Associated Companies	(6,553)	0	(0 0		0	0	0	0	0	0
72	124 - Other Investments	(1,363)	0	(0	0	0	0	0	0	0	0
73	128 - Special Fundo	(510,958)	0	(0	0	0	0	0	D	0	0
	131 · Cash	0	0		0	0		0	0	0	0	6
75	134 - Special Deposits	0	0		0	0	0	0	0	0	0	6
76	136 - Short Term Investments	0	0		0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0			0	0		0	0	D	0	0
78	142 - Customer Accounts Receivable	(3.453)	0		0 0	0	0	0	0	0	0	0
79	143 - Other Accounts Receivable	(5,455)	0		0 0	0		0	0	0	0	0
	144 - Accum Prov for Uncollectible Accts	0	D		0 0	D		0	0	D	0	0
81	146 - Accounts Receivable from Asso Co	0	0		0 0	0		0	0	0	0	0
		0	0		0 0	0			0	0	0	0
82	151 - Fuel Stock	Ü	U	,		U						-

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 33 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 6 WORKING CAPITAL

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	WTD 0&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
42	228.3 - Accum Prov. For Pensions & Benefits	(105,772)		0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	(2,394)	0	0	0	D	0		0	0	D	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0		0	0	0	0
45	230 - Asset Retirement Obligations	0	D				0		0	D	(159,712)	
46	Total Non-Current Liabilities	(122,772)	0	0	0		0	0	(131,848)		(159,712)	(9,199)
47												
48	Current & Accured Liabilities											
49	232 - Accounts Payable	(881,411)		0	0	0			0	.0	(20)	0
50	234 - Accounts Payable to Asso Co	(168,253)		0	0	0	0		0	D	0	0
51	236 - Taxes Accrued	(124,784)		0	0	0	0	-	0	0	0	0
52	237 - Interest Accrued	(93,079)		0	0	0	0	0	0	0	0	6
53	241 - Tax Collections Payable	(25,296)		0	0	0	. 0	0	0	0	(7)	0
54	242 - Misc Current & Accrued Liabilities	(77,738)	0	0	0	0	0		0	0	٥	(8,775)
55	243 - Oblig under Capital Leases	0	0	0	0	0	0		0	0	0	0
56	244 - Derivative Liability	0		0	0	D	0		0	D	0	6
57	245 - Derivative Instrument Liab - Hadge	0	0	0	0	0	0	0	0	0	[18,570]	
58	Total Current & Accrued Liabilities	[1,370,561	. 0	0	0	0	0	0	0	0	(18,597)	(8,775)
59												
60	Deferred Credits											
61	252 - Customer Advances for Construction	(27,147	0	0	[16,575) D	۵	0	0	٥	۵	
62	253 - Other Deferred Credits	(25,087)		0	0	D			0	0	(21,062)	
63	254 - Other Regulatory Liabilities	0		0	. 0	D	(7,744			(105)	(91,802)	
64	Total Deferred Credits	(52,234	(8,912)	0	[16,575) 0	(7,744	(202,231	0	(106)	(112,854)	0
65												
66	Total Working Capital Liabilities	(1,545,567	(8,912)	0	(16,575) 0	(7,744	(202,231	(131,848)	(106)	(291,173)	(17,974)
67	1000 11000 0000											
68	Total System per Books	(406,632	(8,911)	405,360	(16,575) 155,484	473,238	(205,287	(105,072)	13,801	417,800	27,572
69												
70	System Adjustments											
71	123 - Investment in Associated Companies	٥	0	0	0		0	0	0	0	(6,553)	
72	124 - Other Investments	0	0	0	0	0	0	0	0	0	(1,363)	
73	128 - Special Funds	D	D	0	0			0	0	0	(510,958)	0
74	131 - Cash	0		0	0		. 0	0	0	0	0	6
75	134 - Special Deposits	0	0		0	0	0	0	0	0	0	6
76	136 - Short Term Investments	0	0	6			0		0	0	0	0
77	141 - Notes Receivable	D	D		. 0	0			0	D	0	0
78	142 - Customer Accounts Receivable	0	0	0					0	0	(3,453)	0
79	143 - Other Accounts Receivable	0	0	0				0	0	0	0	0
8D	144 - Accum Prov for Uncollectible Accts	n	n	0					0	0	D	0
	146 - Accounts Receivable from Asso Co		0						0	0	0	0
81		0	0						0	0	0	0
82	151 - Fuel Stock	Ü	U								-	

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 34 of 55 DOCKET NO: 20246025-EI SCHEDULE NO: 6 WORKING CAPITAL

Second Proc. For Property Insurance 0 0 0 0 0 0 0 0 0		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 1 1 1 1 1 1 1 1 1			Yot∎l		Intermediate			Intermediate					Labor
50 51 51 51 51 51 51 51	83	153-163 - Other Materials & Supplies	(8,798)	0	0	0	0	0	0	0	(8,798)	0	0
19 17 17 18 18 18 18 18 18	84	165 - Prepayments	0	0	0	0	o o	a	0	0	0	0	0
1	85	172 - Rents Receivable	0	0	6	0	0	0	0	0	0	0	0
1 1 1 1 1 1 1 1 1 1	86	173 - Accrued Utility Revenues	0	0	0	0	0	0	Q	0	0	0	G
18 18 18 18 18 18 18 18	87	174 - Misc Current & Accrued Assets		0	· ·	0	Q	٥	ū	0	0	0	0
10 12 13 14 15 15 15 15 15 15 15	88	175 - Derivative Assets	(17,162)	0	0	0	٥	۵	ē	0	0	0	O
18 Fernant Survey & Functionage 0 0 0 0 0 0 0 0 0	89	176 - Derivative Instrument Assets - Hedge		0	0	. 0	۵	۵	6	0	0	0	0
10 10 10 10 10 10 10 10	90	182 - Other Regulatory Assets	(70,549)	0	7,162	7,519	0	0	Q	Q	ū	O	Q
18 18 18 18 18 18 18 18	91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	a	O.	a	0	0	0
10 10 10 10 10 10 10 10	92	184 - Clearing Accounts	0	0	0	0	0	ū	G.	0	0	0	0
	93	185 - Temporary Facilities	0	0	0	0		0	0	0	0	0	0
96 28.3 Accum Prox, For Property Insurance 97 28.3 Accum Prox, For Property Insurance 98 28.3 Accum Prox, For Property Insurance 99 28.3 Accum Prox, For Property Balances 90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	94	186 - Misc Deferred Debits	(87,665)	0	0	0	0	٥	0	O	0	0	0
1	95	227 - Oblig under Capital Leases	214,643	0	0	0	Q	۵	0	0	0	0	214,543
18 283 - Accum Prox, For Pensiones & Baneriis 0 0 0 0 0 0 0 0 0	96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	Ω	Ω	0	0	0	0	0
99 284 - Accum Micro Operating Provisions 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	97	228.2 - Accum Prov. For Injuries & Damages	D	0	0	0	0	0	0	Q	0	0	0
200 229 - Accum Prov for Rate Refunds 0 0 0 0 0 0 0 0 0	98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	۵	0	0	O.	0	0	0
101 231 - Account Payable 102 232 - Account Payable 103 0 0 0 0 0 0 0 0 0	99	228.4 - Accum Misc. Operating Provisions	٥	0	6	0	0	0	G	0	0	0	6
22 23 - Accounts Payable 20 0 0 0 0 0 0 0 0	100	229 - Accum Prov for Rate Refunds	Q	0	0	0	0	0	0	0	0	D.	G
234 - Account Devable to Asso Co	101	230 - Asset Retirement Obligations	159,712	0	0	0	0	٥	a a	a	D	0	0
24 - Tase Accruad	102	232 - Accounts Payable	20	Ď	· ·	0	٥	0	0	a	0	0	0
105 237 - Internet Accordance 0	103	234 - Accounts Pavable to Asso Co	0	0	6	0	0	0	6	0	0	O	0
10 12 1- Text Collections Payable 7 0 0 0 0 0 0 0 0 0	1.04	236 - Taxes Accrued	0	0	0	0	0	0	C C	0	0	0	0
22 - Misc Current & Accruent Lia Dillicies 0	105	237 - Interest Accrued	0	0	0	0	Q.	0	0	0	0	0	0
22 - Misc Current & Accruent Lia Dillicies 0	106	241 - Tax Collections Payable	7	0	0	0	D	Ō	0	0	0	O	0
10 12 13 13 14 15 15 15 15 15 15 15	107		0	0	0	0	0	0	0	0	0	0	0
19 24 - Convalve lability 19 24 - Convalve instrument liab - Hodge 18,70 0 0 0 0 0 0 0 0 0			50.159	0	0	0	0	0	0	0	0	0	50,159
11 1 23 - Contame Advances for Construction	109			0	0	0	0	0	0	0	0	0	0
11 1 23 - Contame Advances for Construction	110	245 - Derivative Instrument Liab - Hedge	18.570	0	0	0	0	a	0	0	D	0	0
23 - 0 there Deferrend Condicts 21,062 0 0 0 0 0 0 0 0 0	111			0	0	0	0	o	6	G.	0	0	0
132 254 - Other Regulatory (Lishilities 91,802 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			21,062	0	0	0	0	0	a	0	D	0	0
141		254 - Other Regulatory Liabilities		0	0	0	0	0	0	0	0	D	0
15 OR Reg Asset - Segain Amort 2006 [Final Settlement Adj.) 9.376													-
16 Separatement Regulatory Assire (Sefarar) (Final Settlamene Adj.) 1,651 1,651 1,651 1,651 1,651 1,651 1,651 1,65		COR Reg Asset - Begin Amort 2026 (Final Settlement Adv.)											
17 Total System Adjustments (140,482) 0 7,162 7,619 0 0 0 0 0 (8,788) 0 264,802 17 Total System Adjustments (140,482) 0 7,162 7,619 112,485 0 96,569 991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													
18				0	7.162	7.619	0	0	. 0	0	(8.798)	0	264.802
19 Total System Adjusted 629,830 65,502 7,162 7,619 112,485 0 96,599 981 0 0 0 0 0 0 0 0 0			1		3,000						100.451		
120		Total System Adjusted	629.830	65.502	7.162	7.619	112.485	0	96,569	981	0	0	0
121 22 8ITAIL COST OF SERVICE 122 12485 - 96,569 991 12485 - 96,569 991 1258				*******	1,100	7,540	a a a a a a a a a a a a a a a a a a a		******				
122 RETAIL COST OF SERVICE													
123 Total System Adjusted 629,830 65,502 7,162 7,619 112,485 - 96,569 991		DETAIL COST OF SERVICE											
124 125 Retail Separation Factor 100.000% 95.212% 97.632% 100.000% 93.390% 97.934% 100.000% 100.000% 100.000% 97.366% 126			610 920	65 502	7 162	7 610	112.700		06 660	091			
125 Ratall Separation Factor 100.000% 95.212% 97.632% 100.000% 93.990% 97.334% 100.000% 100.000% 100.000% 97.366% 126		LANGE SASSELL VOIDSHER	029,030	69,302	7,102	1,019	112,465	-	96,369	991	-	•	
126		Datell Commedian Factor		1/10 00000	00.03300	07.6326	100.0000	02 000%	02.0246	100 0008	100,000%	100 000%	07.2560
		reconstruction recons		100.000%	33.2.12%	37,032%	100200%	33.330%	37.334%	100.000%	100.000%	100.000%	37.300%
		Total Retail Adjusted	587,883	65,502	6,819	7,438	112,484	-	94,574	981	-	-	

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 35 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 6 WORKING CAPITAL

	(1)	(13)	(14)	(15)	(16)	{17}	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo everage)	WTD O&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class ## Bills	Retail 100%, Class = Net Plant	Petali 100%, Class ≈ Prod	Retail 100%, Class ⇒T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
83	153-163 - Other Materials & Supplies	. 0	0	0	0	0	0	0	a	0	D	0
84	165 - Prepayments	0	0	0	0	o o	0	0	0	0	0	a
85	172 - Rents Receivable	0	0	6	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	g	0	0	0	G
87	174 - Misc Current & Accrued Assets	0	0	C C	0	0	ò	b	a	0	0	G
88	175 - Derivative Assets	0	0	0	0	۵	0	e	0	0	117,162	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	O	0	Q	0	0	(9,376)	Q	Q	D	(75,953)	Q
91	183 - Prelim Survey & Invest Charges	0	0	0	0	a	۵	e	d	0	D	0
92	184 - Clearing Accounts	0	0	6	0	0	0	O.	0	0	0	G
93	185 - Temporary Facilities	0	0	O.	0	0	0	0	C	0	0	0
94	186 - Misc Deferred Debits	0	0	a	a	2,392	0	0	3,474	0	(93,531)	0
95	227 - Oblig under Capital Leases	a	0	0	0	0	0	0	0	0	۵	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	O.	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	q	0	0	O
98	228.3 - Accum Prov. For Pensions & Benefits	0	0		0	0		0	O.	0	0	O
99	228.4 - Accum Misc. Operating Provisions	0	0	6	0	0	0	G	0	0	0	0
100	229 - Accum Prov for Rate Refunds	Q	Q	O O	Q	0	0	0	0	0	D.	6
	230 - Asset Retirement Obligations	0	0	c c	0	0	0	a	a	D	159,712	۵
	232 - Accounts Payable	0	0	G	0	0	0	a	a	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	6	0	0	0	6	0	0	D	0
104	236 - Taxes Accrued	0	0	0	0	0	0	C C	Q	0	0	0
105	237 - Interest Accrued	0	0	0	0	٥	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	D	0	· ·	0	0	7	6
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	. 0	0	G
1,08	243 - Oblig under Capital Leases	٥	0	0	6	0	0	0	0	0	۵	0
109	244 - Derivative Liability	0	0	0	0	۵	0	G	0	0	٥	G-
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	۵	0	0	0	0	18,570	G.
	252 - Customer Advances for Construction	0	0	0	0	0	o	G	a	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	D	0	G	0	0	21,062	ō
113	254 - Other Regulatory Liabilities	0	0	0	0	0	0	0		0	91,802	0
114	Dismantlement Amortization; Change in Reg Asset Balance (Notice of Identified Adj.)						100	(984)				
115	COR Reg Asset - Begin Amont 2026 (Final Settlement Ady)						9,376					
116	Dismaintlement Regulatory Asset Deferral (Final Settlement Adj.)							1,651				
117	Total System Adjustments	0	0	0	0	2,392	0	667	3,474	0	(417,800)	0
118												
119	Total System Adjusted	(406,632)	(8,911	405,360	(16,575	157,877	473,238	(204,620	(101,598)	13,801	(0)	27,572
120		-										
121												
122	RETAIL COST OF SERVICE											
123	Total System Adjusted	(406,632)	(8,911)	405,360	(16,575	157,877	473,238	(204,620	(101,598	13,801	(0)	27,572
124					1.5							
125	Retail Separation Factor	97.315%	99.577%	93.203%	71.409%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
126	Total Retail Adjusted	(395,714)	(8,873	377,809	(11,836	157,877	473,238	(204,620	(101.598	13,801	(0)	
		1220,124	10,010	,005	122,000	2-7,011		1207/020	(202,230	22,301	101	

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Constitution Cons		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Tine No.	CI ASS REVENUE	Total	Wholesale 100%	Production Solar	FV Solution	Fighting Facilities	Retail Sales of Electric
Marchine From Sales of Electric		Clasification		N/A		Direct	Direct - Lighting	Custmoer
		nois Separation Factor		100% Wholesale	Stratified Solar: 12CP	100% Refail	100% Retail	100% Relail
	1	System per Books						
March Marc								
1,472,485 1,487,1481 1,48	3	Revenue From Sales of Electric						
1872.685			2,818,355		75,050			2,743,305
19,004	5	440-446 Fuel Revenue	1,872,682					1,872,682
10,644 5 CRC Revenue	6	440-446 CCR Revenue	136,898					136,898
34 04-46 For Revenue 258,214 133,756	7	440-446 ECCR Revenue	120,702					120,702
140,446 Franchise Fees	8	440-446 ECRC Revenue	10,843					10,843
13,756 1	9	440-446 SPP Revenue	258,214					258,214
12 440-446 Regulatory Assessment Fee	10	440-446 Franchise Fees	140,225					140,225
13 44 Wholesile Base Revenue 19,864 19,864 449 Frevision for Rate Refund - Wholesale 0 0 0 0 0 0 0 0 0	11	440-446 Gross Receipts Tax	133,796					133,796
14 49 Frovision For Rate Refund - Wholesale 0 0 0 0 0 0 0 0 0	12	440-446 Regulatory Assessment Fee	3,872					3,872
15 480-Frow Silos of Dictaria Necessary 19,864 19,864 19,864 19,864 19,865 19	13	447 Wholesale Base Revenue	19.864	19.864				
10 10 10 10 10 10 10 10	1,4	449 Provision For Rate Refund - Retail	0					D
Total Revenue From Sales of Electric	15	449 Provision For Rate Refund - Wholesale	0	0				
8 84 Rent Lighting Equipment - Class Revenue 88,800 6,015 6,015 6,015 7 7 7 7 7 7 7 7 7	16	440-446 Misc Adjustment	Ö					0
24 - Rent Lighting Equipment - Class Revenue 88,800 6,015 1	17	Total Revenue From Sales of Electric	5,515,451	19,864	75,050	a	٥	5,420,537
34 - F.V. Solution - Class Revenue 5,015 0	18							
Total Other Revenue	19	454 - Rent Lighting Equipment - Class Revenue	88,800				88,800	
Total System par Books	20	454 - EV Solution - Class Revenue	6,015			6,015		
Total System per Books		Total Other Revenue	94,815	Ü	a	6,015	28,800	D
24 24 24 24 24 24 24 24		Total System per Books	5.610.266	19.864	75.050	6.015	88.800	5,420,537
		Total of Decilipat Decilip	3,020,200	20,004	15,550	0,025	00,000	3,420,337
1,872,682 1,8		System Adjustments						
240-446 CCR Revenue			(1.872.682)					(1 872 687
28 40-446 ECCR Revenue (120,702)								
29 440-446 ECRC Revenue (10,843) (10,843) (258,214) (2								
200. 200.								
31 440-446 Franchise Fees (140,225)								
400-446 Regulatory Assessment Fee (3,872)	-							
34 94 Provision For Rate Refund - Molesale								
34 49 Provision For Rate Refund - Wholesale								(3,012
\$\frac{1}{35} \qquad \qquad \qqqq \qqqq \qqq \qqqq \qqq \qqqq \qqqqq \qqqq \qqqq \qqqq \qqqq \qqqqq \qqqq \qqqqq \qqqq \qqq \qqqq \qqqqq \qqqq				0				
MRC Program								/123 796
Section Sect								(266
SeBRA Cost of Net 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,007 10,0007 1								852
Symbronize Revenue to E-Schedules (5,786) (5,786) (5,786)					10.007			032
Fail 2023 Sales Forecast (Notice of Identified Adj.) 53,157 53,157					10,007			15 700
1								
Sales Forecast Adjustment - Miscellaneous Adjustment (Final Sattlement Adj.) 11.497 11.49					Is onal			35,137
43 Total System Adjustments (2,625,769) 0 5,003 0 0 (2,630,77) 44 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 45 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 46 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 47 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 48 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 49 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 Total System Adjusted 80,053 6,015 88,800 2,789,76 50 Total System Adju					(atom)			/1 /07
44				-	E 000		0	
Total System Adjusted 2,994,497 19,864 80,053 6,015 88,800 2,789,766		Total System Adjustments	(2,023,103)	0	5,005	U	U	12,030,772
46 47 47 48 ETAIL COST OF SERVICE 49 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 50 50 50 50 50 50 50 50 50 50 50 50		Total Custom Adiusted	2.004.407	NO DCA	90.053	6.015	00 000	2 700 765
47 48 RETAIL COST OF SERVICE 48 Total System Adjusted 50 51 Retail Separation Factor 51 52 52 53 6,015 88,800 2,789,76 52 53 6,015 88,800 2,789,76 53 6,015 88,800 2,789,76 54 55 6,015 88,800 2,789,76 55 6,015 88,800 2,789,76 56 57 6,015 88,800 100,000% 100,000% 100,000% 100,000% 100,000% 100,000%		total system Adjusted	2,384,437	13,004	80,033	6,015	00,000	2,700,700
48 RETAIL COST OF SERVICE 49 Total System Acquisted 50 Storm								
49 Total System Adjusted 2,984,497 19,864 80,053 6,015 88,800 2,789,76 50 50 50 50 50 50 50 50 50 50 50 50 50		DETAIL COST OF SERVICE						
50 51 Retail Separation Fector 100,000% 100,0000			2001 (****			20.5	4 74/ T
51 Retail Separation Fector 100,000% 10		Total System Adjusted	2,984,497	19,864	80,053	6,015	88,800	2,/89,765
52		was the state of t			400.00-11	100 0001	****	* 80 5
		Ketall Separation Factor			100,000%	100,000%	100,000%	100,000%
2,964,633 80,053 6,015 88,800 1,789,76								
	53	Total Retail Adjusted	4,964,633		80,053	6,015	88,800	2,789,765

Page 36 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 7 CLASS REVENUE

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 37 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 8 REVENUE CREDITS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line Na.	REVENUE CREDITS	Total	Transmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Refail 100%, Class = # 1 Bilk	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
	Classification Juris Separation Factor		Demand 12CP	Demand 100% Retail	Demand 100% Retail	Customer 100% Retail	Direct - Lighting 100% Retail	Customer 100% Rétail	Demand 100% ReTail	N/A 100% Wholesale	N/A Derized
1	System per Books										
2											
	Other Revenue										
	450 Late Payment Charges	22,100				22,100					
	451 Misc Services	11,209				11,209					
	454 EV Charger Revenue	6,015				6,015					
	454 Extra Facilities	0				0					
	454 Miscellaneous	0						0			
	454 Other Electric Transmission	2,863	2,863								
	454 Poles & Line Attachments	9,200	9,200								0.00
	454 Rent from Electric Property	284									284
	454 Rent Joint Use	239		239							
	454 Rent Lighting Equipment	88,800			232		88,800				
	454 Rent Non-Lighting Equipment	7,228			7,228						
	454 Rent Transmission	304	304								
	454 Rent Tower Leases	2,159	2,159								
	456 Distribution Charge - Network	1,045								1,045	200
	456 Muni Co Tax Coll	298 127								4.07	298
	456 Operating Reserve & Spinning Reserve	272								127 272	
	456 Operating Reserve & Supplemental Reserve 456 Other Electric	274						274		2/2	
	456 Other Transmission	2/4						2/4		0	
	456 Transmission Charge Network	178,302								178,302	
	456 Profit/Loss on Sale of M&S	0								178,302	0
	456 Reactive Purchases/Voltage	4,884								4,884	U
	456 Regulation/Frequency Response	3,753								3,753	
	456 Retail Unbilled	0,750						0		3,733	
	456 Schedules, System Control Dispatch	3,079								3,079	
	456 State Sales Tax Coll	0								5,075	0
	456 Transmission Study	o	0								v
	456 GPIF	0	Ū					0			
	Total Other Operating Revenue	342,434	14,526	239	7,228	39,324	88,800	274	0	191,461	582
33			,		- ,	,	,		_	,	
	Remove 454 Rent Lighting Equip - added to 8-Class Rev	(88,800)	0	0	0	0	(88,800)	0	0	0	0
	Remove 454 EV Charger Revenue - added to 8-Class Rev	(6,015)	0	0	0	(6,015)	0	0	0	0	0
36	•	(4,)				1-77					
37	Total System per Books	247,619	14,526	239	7,228	33,309	0	274	0	191,461	582
38											
39	System Adjustments										
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
41	Total System Adjustments	0	0	0	0	0	0	0	0	0	0
42											
43	Total System Adjusted	247,619	14,526	239	7,228	33,309	.0	274	0	191,461	582
44											
45											
46	RETAIL COST OF SERVICE										
47	Total System Adjusted	247,619	14,526	239	7,228	33,309	0	274	0	191,461	582
48											
49	Retail Separation Factor		70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		92.215%
50											
51	Total Retail Adjusted	51,809	10,222	239	7,228	33,309		274			537

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 38 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 9 OPERATIONS AND MAINTENANCE EXPENSE

	(1)		(2)	[3]	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
tire Vo.	OPTRATIONS AND MAINTINANCE EXPENSE		Tarial	Production Rase Liemand	Procletion intermediate Demand	Production Peeking Demond	Production Solar Demand	Production Base Energy	Production Intermediate Engage	Production Feeking Unergy	Production Solar Energy	Transul'is'on	Transmission Nacials	Distribution Primary
		(Jassification		Demand	Demand	Demand	Demand	Energy	Въогру	Encry	Energy	Demand	Demand	Domand
		Juris Separation Factor		Stratified Base: 12CP	Stratified Inc.	Stratified Peaking: 12CP	Stratified Solar;	Stredfied Base; inWhiSales	Stretified Into	Stradified Peaking in White Series	Stratified Solar; involvi Sales	120P	130% Retail	100% Retail
1	System per Books													
2														
3	500-509 - Smam Op.		16,136	14,086	1,967	83	0	0	0	0	0	0	0	0
4	510-515 - Steam Maint.		48,356	0	0	0	0	37,467	9,130	1,759	0	0	0	0
5	517-532 - Nuclear O&M		(1,847)	(1,847)							0	0	0	0
6	546-550 - Other Power Gen Op.		40,663	20,140	931	4.885	14,706	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.		79,477	0	0	0	0	64,243	757	6,720	7,757	0	0	0
8	556-557 - Other Power Sys. Load		387	243	22	22	100	0	0	0	0	0	O	0
9	501-547 - Fuel Handling		730	0	0	0	0	730	0		0	0	0	0
10	Total Production O&M	_	183,902	32,622	2,921	4,990	14,806	102,441	9,887	8,478	7,757	0	0	0
11														
12	560 - Trans Supv & Eng		41	1	0	0	0	0	0	0	0	39	0	
13	561 - Trans Load Dispetch		12,681									12,681	0	
14	562 - Trans Station		983	13	1	7	7	0	0	. 0	0	949	7	
15	563 - Trans Overhead Lines		1,610	21	1	11	12	0	0	0	0	1,555	11	-
16	565 - Trans Exp - Wholesale		(0)	(0)								0	0	
17	566 - Trans Misc.		3,962	51	3	27	29	0	0		0	3,825	27	
18	567 - Trans Rent Oper		442									442	0	
19	568 - Trans Maint Supv & Eng			0	0	0	0	0	Q	0	0	0	0	-
20	569 - Trans Maint Structures		3,478	44	3	24	26	0	0	0	0	3,357	24	
21	570 - Trans Maint Station Equip		8,190	104	6	56	60	0	0	0	0	7,907	56	-
22	571 - Trans Maint Overhead Lines		161	2	0	1	1	0	0	0	0	156	1	
23	572 - Trans Underground Lines											0	0	
24	Total Transmission O&M	_	31,548	235	15	126	136	0	0	0	0	30,910	127	0
25														
26	580 - Dist Supv & Eng		2,115	0	0	0	σ	0	۵	0	0	0	0	1,158
27	581 - Dist Load Dispatching		4,259											4,259
28	582 - Dist Station		891											891
29	583 - Dist Overhead Lines		540	0	0	. 0	0	Ð	0	. 0	0	0	0	296
30	584 - Dist Underground Lines		3,887	0	0	0	0	0	0	0	0	0	0	2,462
31	585 - Dist Street Lighting													
32	586 - Dist Meter		6,525											
33	587 - Dist Customer Installation		4,393											
34	588 - Dist Misc.		23,896	0	0	0	0	0	0	0	0	0	0	13,084
35	589 - Dist Rents		1,056	0	0	0	0	0	0	0	0	0	0	578
36	590 - Dist Maint Supv & Eng		-	0	0		0	0	0	0	0	0	0	0
37	591 - Dist Maint Structures		-	0	0	0	0	0	Q	0	0	0	0	0
38	592 - Dist Maint Station Equip		2,674	0	0		0	0	0		0	0	0	1,464
39	593 - Dist Maint, Overhead Lines		27,721	0	0	0	0	0	0	0	0	0	0	17,556
40	594 - Dist Maint, Underground Lines		8,195	0	0	. 0	0	0	0	0	0	0	0	5,190
41	595 - Dist Maint, Line Transformers		206											
42	596 - Dist Maint. Street Lighting		7,344											
43	597 - Dist Maint. Meter		1,789											
44	598 - Dist Maint. Misc		1,072	0	0		σ	0	۵		0	0	0	587
45	599 - Other Misc. Expense	_	-	Û	0		0	0	0		0	0	0	0
46	Total Distribution O&M	_	96,564	٥	0	0	0	0	D	0	0	0	0	47,524
47														
48	901 - Cust Acct Supv		109	0	0	0	0	0	0	0	0	0	0	0
49	902 - Meter Reading		241											
50	903 - Customer Records and Collection		62,056											
51	904 - Uncollectible Accts		15,473											

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 39 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 9 OPERATIONS AND MAINTENANCE EXPENSE

	(1)		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
line No.	OPERATIONS AND MAINTENANCE EXPENSE		Distribution Friendry (MDS)	Distribution Secondary	Distribution Secondary (MUS)	Distribution Service	Distribution Metering	Ughting Fed lifes	EV Solution	Distribution S Equipment	abor	Gross Total Fair.	Retail 100%, Clas - MBR c	Botall 109%, Class - 1840	Retail 100%, Redic, Class	Removed	Wholesale : 00%
		Classification	Guseomer	Demand	Oustomer	Quadamen	Customer	Offect Lighting	Direct.	Effect -	N/A	Domand/Energy	Customer	Demand	Gustomer	N/A	N/A
		Juris Separation Factor	100% Retail	100% Resail	100% Rossi	100% Rotal	Meter Investment	100% Roto 1	100% Retail	100% Resail	Derived - Labor OM	Derived - Tota Plant	190% Rota T	189% Roto*	100% Retail	100% Rosell	100% Wholesold
	System per Books																
2																	
3	500-509 - Steam Op.		0	0	0	0	0	0	0		0	0	0	0	0	0	
4	510-515 - Steam Maint.		0	0	0	0	0	0	0		0	0	0	0	0	0	
5	517-532 - Nuclear O&M		0	0	0	0	0	0	0		0	0	0	0	0	0	
6	546-550 - Other Power Gen Op.		0	0	0	0	0	0	0	-	-	_	0	-	0	0	-
7	551-554 - Other Power Gen Maint.		0	0	0	0	0	0	0		0	0	0	0	.0	0	
8	556-557 - Other Power Sys. Load		0	0	0	0	0	0	0				0	0	0	0	
9	501-547 - Fuel Handling		0	0	0	0	0	0	0		0	0	0	0	0	0	
10	Total Production O&M		0	0	0	0	0	D	0	0	Ø	0	0	D	0	0	Ð
11																	
12	560 - Trans Supv & Eng		-			-	-	-		-	-	-	-				-
13	561 - Trans Load Dispetch		-			-			-				-				-
	562 - Trans Station		-						•						•		
	563 - Trans Overhead Lines		-														
	565 - Trans Exp - Wholesale																
	566 - Trans Misc.		-			-	-	-	-	-	-	-	-		-		-
	567 - Trans Rent Oper																
	568 - Trans Maint Supv & Eng		-	-		•	-	-	•					•	-		-
	569 - Trans Maint Structures		-	4	RBC	-	-	-	-	-		-	-	-	-	-	-
	570 - Trans Maint Station Equip		-	-	- 1	-	-	-	-	0.5		-	-	-	-	-	-
	571 - Trans Maint Overhead Lines		-	-		-	-	-	-	-		-	1.6	-	-	-	3
	572 - Trans Underground Lines																
24	Tatal Transmission O&M		0	0	0	0	0	0	0	0	Ü	0	0	0	0	0	٥
25			_		_		-		_	_	_	_	_	_	_	_	_
26	580 - Dist Supv & Eng		0	516	0	154	99	180	5	2	0	0	0	0	0	0	0
27	581 - Dist Load Dispatching																
	582 - Dist Station											_	_		_	_	
29	583 - Dist Overhead Lines		0	132	0	39	25 0	46 0	1		0		0		0	0	
30	584 - Dist Underground Lines		0	1,098	U	328	ь		0		U	0	D	ь	U	U	U
31	585 - Dist Street Lighting							O	0								
	586 - Dist Meter 587 - Dist Customer Installation						6,525										
				- 110	_	4,393						_		0	100		_
	588 - Dist Misc.		0	5,835	0	1,741	1,122	2,036	58		0	0	0		0	0	
	589 - Dist Rents		0	258	0	77	50	90	3		0	0	0	0	0	0	
	590 - Dist Maint Supv & Eng		0	0	0	0	0	0	0				-	~	0	0	
37	591 - Dist Maint Structures		0	0	0	0	0	0	0			0	0	0	0	0	
	592 - Dist Maint Station Equip		0	653	0	195	126	228	7	2	0	0	0	0	0	0	
	593 - Dist Maint, Overhead Lines		0	7,830	0	2,336	0	0	0		0	0	0		0	0	
	594 - Dist Maint, Underground Lines		٥	2,315	0	690	0	0	0	0	0	0	0	0	0	0	0
	595 - Dist Maint, Line Transformers			206				44.7									
42	596 - Dist Maint. Street Lighting							7,344	0								
	597 - Dist Maint, Meter				_		1,789		_	_		_	_	_	_	_	_
44	598 - Dist Maint. Misc		0	262	0	78		91	3				0		0	0	
45	599 - Other Misc. Expense		0	0	0	0	0	0	0				0	0	0	0	
46 47	Total Distribution O&M		0	19,105	0	10,030	9,787	10,015	76	25	0	σ	0	0	0	0	Ð
48	901 - Cust Acct Supv		0	0	0	0	0	0	0	0		0	109	G	0	0	0
	902 - Meter Reading						241						100				
	903 - Customer Records and Collection												62,056				
50																	

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 40 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 9 OPERATIONS AND MAINTENANCE EXPENSE

_	(1)	(2)	[3]	(4)	(5)	(6)	(7)	(8)	(9)	(10)	[11]	(12)	(13)
re Vo.	OPERATIONS AND MAINTINANCE EXPENSE	Total	Production Base Demand	Production Intermediate	Production Feeling Demand	Production Solar Demand	Production Base Energy	Production Intermediate	Production Feeking Unergy	Production Solar Energy	Transur'ss'ear	Transmission tecisis	D'stribution Frimary
52	905 - Miscellaneous Cust Accts		0	0	0	0	0	0		0	0	0	
53	Total Customer Accounts Expense	77,879	٥	0	0	0	0	0		0	0	0	
54													
55	908 - Cust Assistance												
56	909 - Misc Advertising	893											
57	910 - Misc, Cust, Serv. & Informational	3,244											
58	Total Customer Service & Info. Expense	4,137	0	9	0	0	0	0		0	0	0	
59													
60	911 - Sales Expense - Supervision												
51	912 - Sales Expense - Demo	16,161											
52	913 - Sales Expense - Advertising	587											
53	916 - Sales Expense - Misc.												
4	Total Sales Expense	16,698	0	0	0	0	0	0	. 0	0	0	0	
5													
36	920 - A&G Salaries	70,505											
7	921 - Office Supplies & Expenses	39,498											
8	922 - Admin Exp Transfer	43											
9	923 - Outside Service - Labor	28,980											
0	924 - Property Insurance	24,718											
ı	924.1 - Storm - Whis	- 27											
2	924.1 - Storm - Retail												
3	925 - A&G Injuries & Damanages	7,320											
	926 - Pension & Benefits	26.138											
	927 - General & Administration												
,	928 - A&G Reg Commission - Retail	6.053											
7	928 - A&G Reg Commission - Whis	-											
В	929 - A&G Duplicate Charges	(1,696)											
,	930 - Misc. General Expenses	(12,090)											
0	931 - A&G Rents	25,325											
1	935 - A&G Maint, Of General Plant												
	920-935 A&G Other												
	Total Admin, & General O&M	214.795	0	0	0	0	0	0	0	0	0	0	
,	Tourna a contra com	22 11/00	9										
,	Total Base -Recoverable O&M	625.523	32,857	2,935	5,116	14,942	102,441	9.887	8,478	7,757	30,910	127	47.
;	Total Base Heest Stable Belli	003,323	02,000	4,000	0,120	24,512	2001112	2,00	9,110	1,1.5	00,010	201	-171
	ECC R Clause	118,444											
	ECRC Clause	6,082											
9	SPP Clause	78,956											
5	Capacity Clause	130,031											
ı	Fuel Clause	1.861,880											
2	Fuel Clause	6,200											
3	Total Recoverable Clause O&M	2,201,594	0	0	0	0	0	0	0	0	0	0	
1	Total fictore data court	2,202,304		•		•	•	•		•	~	•	
,	Total System per Books	2,827,117	32.857	2,935	5.116	14.942	102.441	9.887	8,478	7,757	30,910	127	47.
,	Total System per books	2,027,117	32,031	2,000	5,110	17,572	102,441	5,001	0,410	110.41	30,510	121	77.
	Clauses Adjustments												
	ECC R Clause	(118,444)	0	ō	. 0	0	0	0	0	0	0	0	
	ECR Clause		0	0		0		0				0	
	SPP Clause	(6,082)	0	0		0		0	0			0	
0		(78,956)		0				0		0		0	
1	Capacity Clause	(130,031)	0		0	0				0			
2	Fuel Clause	(1,861,880)	0	0		0		0	0				
13	Fuel Clause	(6,200)	0	0		0		0		0			
4	Total Clauses Adjustments	(2,201,594)	0	0	0	0	0	0	0	0	0	0	
5	Other System Adjustments												

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 41 of 55

DOCKET NO: 20240025-EI
SCHEDULE NO. 9

OPERATIONS AND MAINTENANCE EXPENSE

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
lire Vo.	OPERATIONS AND MAINTENANCE EXPENSE.	Distribution Frimary (MDS)	Distribution Secondary	Distribution Secondary (MUS)	Distribution Service	Distribution Vectoring	Ughting Fed lifes	EV Schallon	Distribution S Equipment	alsor	Cross Total Fam:	Retail 100%, Class - MBII s	Retail 100%, Class - 1840	Retail 100%, Resic, Cust	Removed	Wholesale : 00%
52	905 - Miscellaneous Cust Accts	0	0		0	0	0	0		0		0	0		0	
53	Total Customer Accounts Expense	Ō	0	0	0	241	٥	0	0	0	0	77,638	Ø	0	0	0
54																
55 56	908 - Cust Assistance 909 - Misc Advertising											0 893				
57	910 - Misc. Cust. Serv. & Informational											3,244				
58	Total Customer Service & Info. Expense	- 0	0	0	0	0	0	0	0	0	0	4,137	0	0	0	
59	Total customer service & into, expense	U		U	v	U		0		U	·	4,137	Ų	v	U	
60	911 - Sales Expense - Supervision											0				
61	912 - Sales Expense - Demo											16,161				
62	913 - Sales Expense - Advertising											537				
63	916 - Sales Expense - Misc.											0				
64	Total Sales Expense	0	0	0	0	0	0	0	0	0	0	16,698	0	0	٥	0
65	, , <u> </u>	•	-	-	-	-	-		-	-	-	,	-	•	-	-
66	920 - A&G Salaries									70.505						
67	921 - Office Supplies & Expenses									39.498						
68	922 - Admin Exp Transfer									43						
69	923 - Outside Service - Labor									28,980						
70	924 - Property Insurance										24,718					
71	924.1 - Storm - Whis															0
72	924.1 - Storm - Retail												ø			
73	925 - A&G Injuries & Damanages									7,320						
74	926 - Pension & Benefits									26,138						
75	927 - General & Administration									0						
76	928 - A&G Reg Commission - Retail											6,053				
77	928 - A&G Reg Commission - Whis									0						0
78	929 - A&G Duplicate Charges									(1,696)						
79	930 - Misc. General Expenses									(12,090)						
80	931 - A&G Rents									25,325						
81	935 - A&G Maint, Of General Plant									0						
82	920-935 A&G Other									0						
83	Total Admin. & General O&M	0	0	0	0	0	0	0	0	184,024	24,718	6,053	0	0	0	Û
34																
85	Total Base -Recoverable O&M	- 0	19,105	0	10,030	10,028	10,015	76	25	184,024	24,718	104,527	0	0	0	0
86																
87	ECCR Clause														118,444	
88	ECRC Clause														6,082	
89	SPP Clause														78,956	
90	Capacity Clause														130,031	
91	Fuel Clause														1,861,880	
92	Fuel Clause															6,200
93	Total Recoverable Clause O&M	0	0	0	0	0	0	0	0	0	0	0	0	0	2,195,394	6,200
94		<u></u>														
95	Total System per Books	0	19,105	- 0	10,030	10,028	10,015	76	25	184,024	24,718	104,527	0	0	2,195,394	6,200
96		-														
97	Clauses Adjustments															
98	ECCR Clause	0	0	0	0	0	0	0	0	0	σ	0	O	0	(118,444)	0
99	ECRC Clause	0	0		0	0	0	0	0	0	0	0	0	0	(6,082)	0
100	SPP Clause	0	0		0	0	D	0	. 0	0	0	O	0	0	(78,956)	0
101	Capacity Clause	0	0		0	0	0	0	0	0	0	Q.	0	0	(130,031)	0
102	Fuel Clause	0	0		0	0	Q	0	0	0	0	0	0	0	(1,861,880)	
103	Fuel Clause		0		0	0	0	٥	0	0	0	0	0	٥		(6,200)
104	Total Clauses Adjustments	0	٥	0	0	0	0	0	0	0	0	0	0	0	[2,195,394]	(6,200)
106	Other System Adjustments															

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 42 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 9 OPERATIONS AND MAINTENANCE EXPENSE

	(4)	[2]	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
deserve.	OPERATIONS AND MAINTINANCE CHENSE	Fotal	Production Sees Demand	Prograction or en mediate Demand	Production Feeking Demond	Pronuncian Salar Identified	Trongation Base Emergy	Production InternesSets Engray	Production Finking triangy	Presideation Solar energy	⊺ক্ষা/⊹/খ	Transmission satcials	D'arribution Drimary
107	MRC Program	1,127											
108	Remove Reg Assess Fee	(3,872)											
109	Remove Corporate Aircraft	(3,550)											
110	Remove Association & Organization Dues	(97)											
111	Remove Promotional Advertising	(5,177)											
112	Remove 50% Directors & Officers Premium	0											
113	Remove LTIP & SERP	0											
114	Remove Economic Development	(494)											
115	Add Credit Card Fees	D											
116	Add Miscellaneous Interest Expense	1,130											
117	Shift in Solar Assumptions (Notice of Identified Adj.)	(750)				(750)							
118	SOBRA - Remove Solar (Final Settlement Adj.)	(750)				(750)							
119	O&M LTIP, SERP, D&O Liability Insurance Removal (Final Settlement Ad).	(18,201)											
120	Total Other System Adjustments	(30.633)	a	0	0	(1,500)	0	D	σ	0	0	.0	
121													
122	Total System Adjustments	(2,232,227)	0	0	0	(1,500)	0	0	0	0	0	0	C
123													
124	Total System Adjusted	594,890	32,857	2,93.5	5,116	13,442	102,441	9,887	8,478	7,757	30,910	127	47,524
125													
126													
127	RETAIL COST OF SERVICE												
128	Total System Adjusted	594.890	32.857	2,935	5,116	13,442	102,441	9.887	8,478	7,757	30,910	127	47,524
129		35 1125 0	SEIDSI	4,555	5/445	25/142	2001444	5,007	5,110	*,,,,,,	30,220	201	17122
130	Retail Separation Factor		100.000%	95.212%	97,632%	100,000%	100.000%	93 990%	97.934%	100.000%	70.369%	100.000%	100.000%
131					- leading					223/600/6			
132	Total Retail Adjusted	578.867	32,857	2,795	4,995	13,442	102,440	9,293	8,303	7,757	21.751	127	47,524

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DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 Page 43 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 9 OPERATIONS AND MAINTENANCE EXPENSE

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
deserves	OPERATIONS AND MAINTINAINSE EXPENSE	Efetribiatus Primary (MCb)	Traintention secondary	Distribution Secondary (MDS)	Charlibusion Service	Statisation Value ing.	(lighting (Sep)) / les	PV Schaller	Distribution is Equipment	labra	Constituted Fram	Rend (100%) Dass - # Lifes	Retoil 199%, 35ss - (81)	Retail 100%, Retail utet	Removed	Whitesale Frida
107	MRC Program						-				_	1,127				
108	Remove Reg Assess Fee											(3,872)				
109	Remove Corporate Aircraft									(3,550)						
110	Remove Association & Organization Dues									(97)						
111	Remove Promotional Advertising									(5,177)						
112	Remove 50% Directors & Officers Premium									D.						
113	Remove LTIP & SERP									0						
114	Remove Economic Development									(494)						
115	Add Credit Card Fees											D.				
116	Add Miscellaneous Interest Expense									1,130						
117	Shift in Solar Assumptions (Notice of Identified Adj.)															
118	SOBRA - Remove Solar (Final Settlement Adj.)															
119	O&M LTIP, SERP, D&O Liability Insurance Removal (Final Settlement Adj.)									(13,201)						
120	Total Other System Adjustments	0	0	Ð	Û	0	Ø	0	0	(26,389)	0	(2,745)	0	Ø	0	0
121																
122	Total System Adjustments	0	0	0	0	0	0	0	0	(26,389)		(2,745)	0	0	(2,195,394	(6.200)
123																
124	Total System Adjusted	0	19,105	.0	10,030	10,028	10,015	76	25	157,635	24,718	101,782	0	0	0	0
125																
126																
127	RETAIL COST OF SERVICE															
128	Total System Adjusted		19,105	-	10,030	10.028	10.015	76	25	157,635	24,715	101,782	~	_	_	
129																
130	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.356%	93.203%	100.000%	100,000%	100,000%	100.000%	
131		200100071	212,000,0								23/495/4					
132	Total Retail Adjusted	- 1	19,105	-	10,030	10,028	10,015	76	25	153,483	23,038	101,782		-	-	_

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L'ne No					Production										
		REPRECIATION EXPENSE	Tota	Production Base Damans	Intermediate Demand	Production Peaking Detrains	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary [MOS]	Distribution Secondary	D'stribution Secondary (MOS)	Distribution Service	Distribution Marting
		Gazalita	tion	Domano	Domand	Demand	Domand	Domand	Dameno	Domand	Customor	Damand	Customer	Customer	Customer
		luris Separation F		Stratified Book;	Straiffed in; 12CB	Stratified Poaking;	Stranffied Sciar;	12CP	100% Retail	1,00% Retail	100% Retail	100%Ress/	100% Retail	100% Setal)	Meta Investment
	Control on Burks	the experience of the		12CP	- 41-4110-0 10,123.F	120F	1209	100	1076 35 41	Listoneros:	IT.L. SE POLICE	THE STREET	1000 Beron	Julya Sala	wern the ame
2	System per Books														
3	Production Plant														
4	Bartow CC		39,140	39,140											
5	Citrus CC		55,167	55,167											
6	Hines CC		75,423	75,423											
7	Crystal River 4&5 Coal		131,198	131,198											
8	Osprey CC		13,591	13,591											
9			9.400	9,400											
10			1,645	1,645											
11			98	98											
12	Other Production Miscellaneous		95	95											
13	Anciote		40,550		40,550										
14	Tiger Bay CC		7,939		7,939										
15	Avon Park CT		0			0									
16	Bartow CT		3,144			3.144									
17	Bayboro CT		1,050			1,050									
18	Debary CT		2,366			2,366									
19	Higgins CT		34			34									
20	Intercession City CT		8,769			8,769									
21	Rio Pinar CT		0			0									
22	Suwannee CT		2,323			2,323									
23	Turner CT		0			0									
24	Charlie Creek Solar		3,266				3,266								
25			0				0								
26	Columbia Solar		3,518				3,518								
27			2,926				2,926								
28	Duette Solar		3,260				3,260								
29	Hamilton Solar		3,750				3,750								
30	Lake Placid Solar		2,016				2,016								
31	Osceola Solar		251				251								
	Perry Solar		375				375								
33	Sandy Creek Solar		3,032				3,032								
34			3,443				3,443								
35	St. Pete Pier Solar		52				52								
36	Suwannee Solar		566				566								
37	Trenton Solar		3,318				3,318								
38	Twin Rivers Solar		3,136				3,136								
39	Bay Trail Solar (CEC)		3,583				3,583								
40	Fort Green Solar (CEC)		3,538				3,538								
41			35,350	40			35,350								
42	ECRC - move from Base to Energy		(1,593)	(1,593)											
43			1,593												
44	FUEL - Crystal River Railcars Production Plant Subtotal		467.430	324,282	48.489	17,685	75,381	0	0	0	0	0	0	0	0

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		[1]	(15)	(16)	(17)	[18]	(19)	(20)	[21]	(22)	(23)	(24)	(25)	[26]	(27)
ine No.		DEPRECIATION EXPENSE	Lighting Facilities	EV Solution	D'atribution la Soulament	table.	unergy - Production Total Sales	etera 100%, dam - #Bls	Hatell 100%, Class Victoring	- Retail 100%, Class T&D	: - Recail Jours, Class Dist Secondary	- Netail 100%, Class Proc	- Retail 100%, Class - Not Right	Retail 100% Bemoved	Wholesale 100%
		Georgi Cost	ion Direct Lighting	Direct	Direct- Interruptible	N/A	Energy	Custome	Customar	Demand	Demond	Demond	Demand/Encigy	N/A	N/A
		fur is Septeral for Ear	tor 100% Retail	100% Resail	100% Retail	Derived - abor OV	Total Any Seles	100% Retail	100% Retail	1,00% Retail	100% Retail	100%Resid	100% Retail	100% Setal)	100% Wholesale
	System per Books														Wi Cizzale
2															
3															
4	Bartow CC														
	Citrus CC Hines CC														
	Crystal River 4&5 Coal														
	Univ of Florida CC														
	Steam Miscellaneous														
12															
	Anciote														
	Tiger Bay CC Avon Park CT														
8															
	Intercession City CT Rio Pinar CT														
1															
	Suwannee CT														
3	Turner CT														
	Charlie Creek Solar														
5	Clearwater Solar Columbia Solar														
7	Debary Solar														
9	Hamilton Solar														
0															
1	Osceofa Solar														
	Perry Solar														
3	Sandy Creek Solar														
	Santa Fe Solar														
	St. Pete Pier Solar														
6	Suvannee Solar														
7	Trenton Solar														
8	Twin Rivers Solar														
0	Fort Green Solar (CEC)														
2	ECRC - move from Base to Energy														
	ECRC - Energy													1,593	
	FUEL - Crystal River Railcars														
45	Production Plant Subtotal		0	0	. (0	0	0		. (0	0	0	1,593	

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	(1)	(2)	(3)	(4) Production	(5)	(6)	[7]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ne No.	DEFRECATION EXPENSE	Tota	Production Base Comens	Intermediate Demand	Production Peaking Derrand	Production Solar Domand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary [MOS]	Distribution Secondary	U'stribution Secondary (MDR)	Distribution Service	Distribution Mercring
46		•												
	Dismantlement													
18	Total Production Base - Dismantlement	10,217	10,217											
19	Total Production Intermediate - Dismantlement	1,213		1,213										
50	Total Production Peaking Dismantlement	2,050			2,050									
51	Total Production Solar - Dismantlement	7,118				7,118								
52	Total Dismantlement	20,597	10,217	1,213	2,050	7,118	0	Ű	0	0	0	0	0	
3														
4	Total Production Plant	488,028	334,499	49,702	19,735	82,499	0	0	0	0	0	0	0	
5														
	Transmission Plant													
	350 Trans Land & Land Rights	1,582					1,582							
	352 Trans Structures & Improvements	1,495					1,495							
9	353 Trans Station Equip - Production Base	1,555	1,555											
D	353 Trans Station Equip - Production Intermediate	96		96										
	353 Trans Station Equip - Production Peaking	921			921									
2	353 Trans Station Equip - Production Solar	1,023				1.023								
3	353 Trans Station Equip - Froduction Solar 353 Trans Station Equip - Transmission	37.999					37.999							
4	353.2 Trans Energy Control Center	678					678							
	354 Trans Towers & Fixtures	1,072					1.072							
5	3.54 Trans Towers & Fixtures 3.55 Trans Poles & Fixtures	86,180					86,180							
		999					00,100	999						
7	3.56 Trans OH Conduct & Devices - Primary	24.297					24,297	333						
8	356 Trans OH Conduct & Devices - Transmission	476					476							
9	357 Trans Underground Conduit	1.749					1.749							
)	358 Trans Underground Conductors & Devices						464							
	359 Trans Roads & Trails	464					14,098							
	SPP - Transmission	14,093					[14,098]							
	SPP - Transmission (Remove from Above)	[14,093)		-	921	1,023	155,998	999	0	p	0	C) 0	
4	Total Transmission Plant	160,588	1,555	96	921	1,023	155,896	999	U	b	Ü		, ,	
5	Mark Color Mark													
	Distribution Plant	1,428							1.428					
7	360 Dist Land and Land Rights - Primary	10,227							10,227					
	361 Dist Structures & Improvements - Primary	32,934							32,934					
	362 Dist Station Equipment - Primary								25,004				108	
0	362 Dist Station Equipment - IS Equipment	108							5,592				100	
1	363 Dist Energy Storage Equipment	5,592							38,223	p				
2	364 Dist Poles, Towers & Fixtures - Primary	38,223							30,223		14,045			
3	364 Dist Poles, Towers & Fixtures - Secondary	14,045									14,043	,	,	
4	364 Dist Pales, Towers & Fixtures - Lighting	4,873												
5	365 Dist OH Conduct & Devices - Primary	30,927							30,927	0	10.005			
6	365 Dist OH Conduct & Devices - Secondary	13,895									13,895	(96	
7	365 Dist OH Conduct & Devices - IS Equipment	96											96	
8	366 Dist Underground Conduit - Primary	8,610							8,610	0				
39	366 Dist Underground Conduit - Secondary	0									σ	(,	
90	367 Dist Underground Conductors & Devices - Primary	27,439							27,439	0				
ı	367 Dist Underground Conductors & Devices - Secondary	16,115									16,115			
12	368 Dist Line Transformers - Secondary	39,320									39,320	(
33	369 Dist Services - Services	7,766											7,766	
	370 Dist Services - Services	11,382											11,382	

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	(1)	(15)	(16)	(17)	(31)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
L'ne No.	DEPRECIATION EXPENSE	Lighting Facilities	EV Sciution	D'atribution Is Equipment	Labor	unergy - Production Total Sales	n detail 100%, class # Bills	- Batail 100%, class Vetering	- Retail 100%, U T&O	ass – Retail Jou's, Cla Dist Secondar		- Ketall 100%, Class - Net Plant	Retail 100%, Removed	Wholesale 100%
46										50000				
	Dismantlement													
48	Total Production Base - Dismantlement													
49	Total Production Intermediate - Dismantlement													
50	Total Production Peaking Dismantlement													
51	Total Production Solar - Dismantlement													
52	Total Dismantlement	0	0	0	0) () () ()	0	0 (0	0	0
53														
	Total Production Plant	0	0	0	0	. () (ם	0	0 (0	1,593	0
5.5														
56	Transmission Plant													
57	350 Trans Land & Land Rights													
58	352 Trans Structures & Improvements													
59	353 Trans Station Equip - Production Base													
60	353 Trans Station Equip - Production Intermediate													
61	353 Trans Station Equip - Production Peaking													
62	353 Trans Station Equip - Production Solar													
63	353 Trans Station Equip - Transmission													
64	353.2 Trans Energy Control Center													
65	354 Trans Towers & Fixtures													
66	355 Trans Poles & Fixtures													
67	356 Trans OH Conduct & Devices - Primary													
68	356 Trans OH Conduct & Devices - Transmission													
69	357 Trans Underground Conduit													
70	358 Trans Underground Conductors & Devices													
71	359 Trans Roads & Trails													
72	SPP - Transmission													
73	SPP - Transmission (Remove from Above)													
7.4	Total Transmission Plant	0	0	0	0) () () 1)	0	0 (0	0	0
75														
76	Distribution Plant													
77	360 Dist Land and Land Rights - Primary													
78	361 Dist Structures & Improvements - Primary													
79	362 Dist Station Equipment - Primary													
80	362 Dist Station Equipment - IS Equipment													
81	363 Dist Energy Storage Equipment													
82	364 Dist Poles, Towers & Fixtures - Primary													
83	364 Dist Poles, Towers & Fixtures - Secondary													
84	364 Dist Pales, Towers & Fixtures - Lighting	4,873	0											
85	365 Dist OH Conduct & Devices - Primary													
86	365 Dist OH Conduct & Devices - Secondary													
87	365 Dist OH Conduct & Devices - IS Equipment													
	366 Dist Underground Conduit - Primary													
	366 Dist Underground Conduit - Secondary													
	367 Dist Underground Conductors & Devices - Primary													
	367 Dist Underground Conductors & Devices - Secondary													
92	368 Dist Line Transformers - Secondary													
93	369 Dist Services - Services													
94	370 Dist Services - Services													

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	(1)	(2)	(3)	[4]	(5)	(6)	[7]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ne No	DEPRECIATION EXPENSE	Tota	Production Base Comons	Production Intermediate	Production Peaking Detrand	Production Yellar Damand	Transmission	transmission - Redicts	Distribution Drimary	Distribution Primary [MOS]	Distribution Seconsary	Distribution Secondary (MON)	Distribution Service	Distribution Metaring
95	370 Dist Meter Equipment	27,862		: Miliarul				1,340,0	17.5%			0.00 00 10.00		27,862
96	371 Dist Installs on Customer Premise (Premier Power Service)	646												646
97	371.7 Dist Installs on Customer Premise - EV Solution	2,327												040
98	373 Dist Street Light & Signal Systems - Primary	p							0					
99	373 Dist Street Light & Signal Systems - Lighting	30.803												
	SPP - Distribution	27,227							27,227					
101	SPP - Distribution (Remove from Above)	(27,227)							(27,227)					
102	Total Distribution Plant	324,617	0	0	D	0	0	0	1,55,381	0	83,375	0	19,352	28,507
103		44-1,427	•			•		b	103,361		03,573	ų,	19,534	28,307
104	General & Intangible Property													
105	390 General Structures & Improvements	12,613												
106	391 General Office Furn & Equip	13.120												
107	393 General Stores Equipment	1,313												
108	394 General Tools Shop & Garage Equip	16,089												
	395 General Laboratory Equip	72												
	396 General Power Operating Equip	2,701												
	397 General Communication Equip	17,325												
	398 General Misc Equip	1.129												
	301-303 Intangible Plant - Franchise	282												
	301-303 Intangible Plant - Customer Connect	10,553												
	301-303 Intangible Plant - Software & Other	25,160												
116	Total General & Intangible Property	100.377	0	0	D	0	0							
117	Total de l'italigne i i opere	100,377	U	0	b	U	U	٥	0	D	σ	0	0	0
	Energy Storage Plant													
	387 Battery Storage	0												
120	Total Energy Storage Plant	- 0	0	0	D	0	0	g						
121	Total Citer 67 Storage Frank		U	U	ь	U	U	D	0	D	σ	0	0	0
	Other Items													
	SPP Deferral	(0)												
	EVSE Park & Plug Reg Asset Amortization	1,851												
	Storm Capitalization Reg Asset Amortization	1,074												
	Depreciation Deferral Amortization	581												
	Meter Amortization	6,281												
	ECRC True-up Balance Amort.	(0)												
	ECRC True-up Balance Amort.	0												
	Rate Case Expense Amortization	234												
	CCR - ISFSI Amortization	4.821												
	Dismantlement Reg Asset Amortization													
	Vision Florida Reg Asset Amortization	3,816												
		567												
	Customer Connect Reg Asset Amortization	5,513												
	FUEL - FPD PPA Buyout Amortization	6,551												
	FUEL Deferred Fuel Expense	0												
	Non-Utility Property	1,145												
138 139	Total Other Items	32,435	σ	0	D	0	0	0	0	0	O	0	0	0
	Total System per Books	1,106,044	336,054	49,798	20,656	83,522	155,993	999	155,381		83,375	^	19.3.52	20.502
2.00		1,106,044	220,034	45,198	20,036	65,522	155,993	999	155,581	0	83,375	0	19,352	28,507

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	(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
ne No.	DEPRECIATION EXPENSE	Lighting Facilities	EV Solution	D'atribution Is Equipment	Labor	inergy - Production - Total Sales	teral 100%, class – II # 815	ietail 100%, Class - Ret Victoring	tal 100% Class = T&D	Retail 100%, Class - Dist Secondary	Netail 1 00%, Class - Proc	Retail 100%, Class - Not Plant	Retail 100%, Removed	Wholesale 100%
5	370 Dist Meter Equipment													
6	371 Dist Installs on Customer Premise (Premier Power Service)													
17	371.7 Dist Installs on Customer Premise - EV Solution		2,327											
8	373 Dist Street Light & Signal Systems - Primary													
9	373 Dist Street Light & Signal Systems - Lighting	30,803	0											
00	SPP - Distribution													
31	SPP - Distribution (Remove from Above)													
12	Total Distribution Plant	35,675	2,327	0	0	0	0	0	0	D	0	0	0	
)3														
14	General & Intangible Property													
	390 General Structures & Improvements				12.613									
	391 General Office Furn & Equip				13,120									
	393 General Stores Equipment				1.313									
	394 General Tools Shop & Garage Equip				16,089									
	395 General Laboratory Equip				72									
	396 General Power Operating Equip				2.701									
	397 General Communication Equip				17,325									
	398 General Misc Equip				1.129									
	301-303 Intangible Plant - Franchise				4,445		282							
	301-303 Intangible Plant - Customer Connect						10,553							
	301-303 Intangible Plant - Software & Other				25,180		10,500							
16	Total General & Intangible Property	0	0	0	89.542	0	10,834	0	0	0	0	0	0	
17	Total desical de situagiane i Toperty	v	U	·	42,542		10,034		Ü					
	Energy Storage Plant													
	387 Battery Storage					ā								
10	Total Energy Storage Plant	0	0	0	D		0	0	0	D	0	0	0	-
1	rotal chergy sturage mant	ь	U	U	ь	U	U	b	U	b	·	U	U	
	Other Items													
													feet	
	SPP Deferral												(0)	
	EVSE Park & Plug Reg Asset Amortization									1,851				
	Storm Capitalization Reg Asset Amortization											1,074		
	Depreciation Deferral Amortization								581					
	Meter Amortization							6,281						
	ECRC True-up Balance Amort.													
	ECRC True-up Balance Amort.													
	Rate Case Expense Amortization											234		
	CCR - ISFSI Amortization												4,821	
	Dismantlement Reg Asset Amortization										3,816			
	Vision Florida Reg Asset Amortization										567			
	Customer Connect Reg Asset Amortization						5,513							
	FUEL - FPD PPA Buyout Amortization												6,551	
	FUEL Deferred Fuel Expense													
7	Non-Utility Property												1,145	
88	Total Other Items	0	0	0	0	0	5,513	6,281	581	1,851	4,383	1,308	12,518	
	Total System per Books	35,675	2,327	0	89,542	0	16,348	6,281	581	1,851	4,383	1,308	14,110	
	The state of the s													

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	(1)	(2)	(3)	[4]	(5)	(6)	[7]	18)	(9)	[10]	(23)	(12)	(13)	(14)
L'ne No	SENEUR HUTCH SENEUR	rote	Proxitor of Sate Company	Production Intermediate	Production Passing Decrease	Aleduceonselar Demonst	Toranision	Faranision - Socials	Distribution Primary	Numeration Primary IMD6)	Exemples on Secondary	Uistribution Secondary (MOS)	Distribution Service	Distribution Metering
141														
142	System Adjustments													
	Capital Recovery Amortization - Intermediate	1,708		1,708										
	Capital Recovery Amortization - Peaking	1,817			1,817									
145	COR Reg Asset Amortization	18,752												
146	CCR - ISFSI Amortization	(4,821)												
147	Depreciation Study	44,156	(14,838)	5,009	9,752	187	14.259		19,500		3,653		4,035	1,14
148	Dismant lement Study	14,232	10,542	647	(316)	3,359								
149	ECCR - Intangible Plant - 303-309	0												
150	ECRC Production - Energy	(1,593)												
151	FUEL - FPD PPA Buyout Amortization	(6,551)												
152	FUEL Crystal River Railcars	(117)	(117)											
153	MRC Program	862												
1.54	Rate Case Expense Amortization	874												
155	SPP - Transmission	(14,093)					(14,093)	0						
156	SPP - Distribution	(27,227)							(14,127)		(12,064)		(14)	0
157	Non-Utility Property	(1,145)												
149	Anciole Retirement Date Shift / CR 4&5 (Notice of Identified Adj.)	(29,817)	2,526	(32,343)		-								
150	Shift in Solar Assumptions (Notice of Identified Adj.)	(3,069)		3.00		(3,069)								
151	Depreciation Study Assumption - Rotable Parts (Notice of Identified Adj.)	(99)			(99)	1000								
152	Dismantlement Amortization; Change in Reg Asset Balance (Notice of Identified Adj.)	(514)			1000									
153	Dismantlement Accrual - Anclote Retirement Date Shift (Notice of Identified Adj.)	(323)		(323)										
154	Plant in Service Reduction (Final Settlement Adj.)	(4,344)	(795)	100			(913)		(1,991)					
	Depreciation Adjustments (Fina) Settlement Adj.)	(76,505)		(1,491)	(212)	(11,736)	(14,259)		(19,500)		(3,659)		(4,035)	(1,14
	Dismantlement - Remove Accrual Increase (Final Settlement Adj.)	(13,908)	(10,542)	(323)	316	(3,359)	Charles		2000		A C CCC		BACTA .	- 100.00
	COR Reg Asset - Begin Amort 2026 (Final Settlement Adj.)	(18,752)	3.75.74	142.0		27.74								
	Dismontlement Regulatory Asset Deferral (Final Settlement Adj.)	(3,302)												
	SOBRA - Remove Solar (Final Settlement Adj.)	(2,798)				(2,798)								
	Total System Adjustments	(126,578)	(30,278)	[27,117]	11,258	(17,417)	(15,006)	0	(16,118)	0	(12.064)	0	(14)	- (
159		1	(10.40.4		(=-11-=-1			112					,
	Total System Adjusted	979,466	305,776	22.681	31.914	66,106	140.988	999	139,263	0	71,311	0	19.338	28,50
161														
162														
	RETAIL COST OF SERVICE													
	Total System Adjusted	979,466	305,776	22,681	31,914	66,106	140,988	999	139,263		71,311	_	19.358	28,50
165	. and afficient confinement	3/3,400	233,770		25,254	00,200	_,,,,,,,	322	-30/603		/4/444		***,****	20,54
	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100,000%	100.000%	100.000%	100,000%	100.000%	100.000%	100,0009
157	rotan asperas on ractor		100/00076	33.2.1271	21 103270	100000078	10.30970	100,00078	100.00070	200,00071	200,00074	100.00078	100,0000	100.000
	Total Retail Adjusted	933,540	305,776	21,595	31.158	66,106	99.212	999	139,263		71,311		19,338	28,505
100	Total Notali Majascoa	333,340	303/110	21,090	31,130	90,100	33,212	333	133/200		/1,511		10,550	20,30

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_	(1)	[15]	(16)	(17)	[18]	(19)	(20)	(21)	(22)	[23]	(24)	(2.5)	[26]	(27)
c/l si	SENEUATION EXPENSE	Lighting Facilities	EV Solution	bistrisation is Postatrien	Labor	margy - Production* Total Sale -	Record John (Lines - R JFIIs	essilit 60%, Class - 6 Vertering	wal 170%, Cad + 6 780	Retail 200%, Class - Sial Secondary	Hebail 1 00%, Class - Fros	Avtair 170%, Clarc - Not flan:	Remail 100% Remailed	Wholess 100%
1														
	System Adjustments													
	Capital Recovery Amortization - Intermediate													
	Capital Recovery Amortization - Peaking													
15	COR Reg Asset Amortization											18,752		
16	CCR - ISESI Amortization												(4,821)	
17	Depreciation Study	3,416			(1.967)									
18	Dismantlement Study													
19	ECCR - Intangible Plant - 301-309				0									
50	ECRC Production - Energy												(1,593)	
51	FUEL - FPD PPA Buyout Amortization												(6,551)	
52	FUEL Crystal River Railcars												0	
53	MRC Program							862						
54	Rate Case Expense Amortization						874							
55	SPP - Transmission												0	
6	SPP - Distribution	(1,019)												
7	Non-Utility Property												(1,145)	
9	Anciole Retirement Date Shift / CR 4&5 (Notice of Identified Adj.)													
50	Shift in Solar Assumptions (Notice of Identified Adj.)													
51	Depreciation Study Assumption - Rotable Parts (Notice of Identified Adj.)										74			
52	Dismantlement Amortization; Change in Reg Asset Balance (Notice of Identified Adj.)										(514)			
53	Dismantlement Accrual - Anclote Retirement Date Shift (Notice of Identified Adj.)													
	Plant in Service Reduction (Final Settlement Adj.)						(645)							
55	Depreciation Adjustments (Final Settlement Adj.)	(3,416)												
56	Dismantlement - Remove Accrual Increase (Final Settlement Adj.)	34,1110												
57	COR Reg Asset - Begin Amort 2026 (Final Settlement Adj.)											(18,752)		
	Dismantlement Regulatory Asset Deferral (Final Settlement Adj.)										(3,302)			
58	SOBRA - Remove Solar (Final Settlement Adj.)													
58	Total System Adjustments	(1,019)	0	0	(1.967)	0	229	862	0	0	(3,816)	0	(14,110)	
9														
0	Total System Adjusted	34,656	2,327	0	87,575	0	16,577	7,143	581	1,851	567.	1,308	(0)	
1														
2														
	RETAIL COST OF SERVICE													
	Total System Adjusted	34,656	2,327		87,575		16,577	7,143	581	1,851	567	1,308	(D)	
5	THE PROPERTY OF THE PARTY OF TH	- 4						.,,-		2,2.2.				
	Retail Separation Factor	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
57	and the second s						On the section of				100	10.00		
	Total Retail Adjusted	34.656	2,327		85,268	-	16.577	7,143	581	1,851	567	1,308	(0)	

Attachment A Page 124 of 388

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 52 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 11 OTHER TAXES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	OTHER TAXES	Total	Labor	Net Total Plant	Transmission	Distribution Primary	Retail 100%, Removed
	Classification		N/A	Demand/Energy	Demand	Demand	N/A
	Juris Separation Factor		Derived - Labor OM	Derived - Net Plant	12CP	100% Retail	100% Retail
1	System per Books						
2							
3	Property Tax	206,123		194,874	4,108	7,141	
4	ECRC Property Tax (Reclass to Energy)	(108)		(108)			
5	ECRC Property Tax	108					108
6	Payroll Tax	16,879	16,879				
7	Gross Receipts Tax	133,796					133,796
8	Franchise Fees	140,225					140,225
9	Municipal License - Electric	10.40					
10	Highway Use Tax						
11	Electric Power Tax						
12	Highway Use Tax						
13	Sales Tax	0		0			
14							
15	Total System per Books	497,023	16,879	194,767	4,108	7,141	274,129
16			,	4	,		,
17	System Adjustments						
18	ECRC Property Tax	(108)					(108)
19	SPP Property Tax	(11,249)			(4,108)	(7,141)	, , , , , , , , , , , , , , , , , , , ,
20	Gross Receipts Tax	(133,796)				17.7	(133,796)
21	Franchise Fees	(140,225)					(140,225)
22	Plant in Service Reduction (Final Settlement Adj.)	(667)		(667)			100000000000000000000000000000000000000
23	Total System Adjustments	(286,045)	0	(667)	(4,108)	(7,141)	(274,129)
24		,,		,,	(-7 -7	(- , ,	(,,
25	Total System Adjusted	210,978	16,879	194,099	0	0	0
26			/				
27							
28	RETAIL COST OF SERVICE						
29	Total System Adjusted	210,978	16,879	194,099	0	0	0
30			/	,	_		
31	Retail Separation Factor		97.366%	92.138%	70.369%	100.000%	100.000%
32			37.00070	32.200/0		_56.55676	100.000/1
33	Total Retail Adjusted	195,274	16,434	178,839		17	
-		200,211	20,101	2,0,000			

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Page 53 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 12 INCOME TAXES

15		(1)	(2)	(3)
Mesis and Entertainments			Federal	Starte
Meals and Entertainments	1 D	armanent Differencer		
Security of Tensar Part Security Secur			1 300	1,300
After Tax AFLIDE, MASE, TIC Permanent 21,712 Nike Taxellain Commercial, (1,003) Penalties - Tax Exempt Interest - Tax Exempt Interest - Transportation Benefits - Commuting 83 10 Transportation Benefits - Commuting 186 11 Total 22,278 12 - 12 - 13 Femorary Differences: - 14 Book Depreciation (1,07,48,25) (1 15 Tax Depreciation (1,07,48,25) (1 16 CAC 30,000 - 17 Tax Gain (Loss) for CCR/Salvage 130,000 - 18 Amout of Intercompany Gain and Adjustment 84,80 - 20 WanGanh O/H Basis - DEF (15,563) - 21 Rough Repairs - Annual Adj (115,070) - 22 Tax Dispasirs - Annual Adj (20,700) - 23 ECCR Coursent Period Deferral (0) - 24 Penaltin Bene Contribution - - 25 ECCR Current Period Deferral (0) -				1,500
Mac Taxabile Income Adj. (1,028)	-		21 712	21,712
Penaltice				(1,003)
Acquisition Aglustment				(1,000)
8. Tax Exempt Interest 83 10 Transportation Benefits - Employee Parking 186 11 Total 222.78 12 22.278 12 22.278 12 32.278 12 32.278 14 Book Depreciation 1.077,630 1 15 Tax Depreciation (1,514,265) (1 16 CIAC 30,000 17 Tax Gein (Loss) for COR/Salvage (125,681) 18 Tax Scian (Loss) for COR/Salvage (125,681) 19 Amort of Intercompany Gein 1,152 20 NonCash O/H Basis - OEF 1 21 Equip Repairs - Annual Adj (10,070) 22 Tax Depairs - Annual Adj (208,760) 23 Persion Plan Contribution - 24 Persion Plan Contribution - 25 ECCR Current Period Contribution 0 26 ECCR Prior Period Amortization 0 27 ECRC Current Period Contribution 1 28			_	100
Transportation Benefits - Communified 186 12,2278				
Transportation Benefits - Employee Parking 136 22,278				83
Total	_			186
12				22,278
13 Temocrary Differences: 1,077,630 1		TO LOS	22,210	22,270
Book Depreciation		Diff.		
15 Tax Depreciation (1,514,285) (1,514,285) (1,514,285) (1,516,281) (1,516,31) (4.077.630	1 677 570
CIAC				1,077,630
17 Tax Gain (Loss) for COR/Salvage (125,681) 18 Tax Gain/Loss for COR/Salvage - Manual Adjustment 84,280 19 Amort of Intercompany Gain 1,152 20 NonCash Oyl Basis - DEF - 21 Equip Repairs - Annual Adj (208,760) 22 T&D Repairs - Annual Adj (208,760) 24 Pension Plan Contribution - 25 ECCR Current Period Deferral (0) 26 ECCR Prior Period Amortization 0 27 ECCR Current Period Deferral 0 28 ECCR Prior Period Amortization 0 29 Fuel Over/Under Recovery 0 30 Fuel - Prior Period Amortization 1,503 31 DSM/EE Amortization of Customer Connect Reg Asset 5,513 32 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DOE Reimbursement 4,821 34 Storm Cash Forecast Inflow 1 4 Storm Cash Forecast Inflow 1 5 EVSE Amortization 1,851 <td></td> <td></td> <td></td> <td>(1,514,265)</td>				(1,514,265)
18 Tax Gain/Loss for CDR/Salvage - Manual Adjustment 18,290 19 Amort of Intercompany Gain 1,152 20 NonCash O/H Basis - DEF - 21 Equip Repairs - Annual Adj (115,070) 23 Pension Plan Exp Underfunded - 24 Pension Plan Exp Underfunded - 25 ECCR Current Period Deferral (0) 26 ECCR Frior Period Amortization 0 27 ECRC Current Period Deferral 0 28 ECRC Prior Period Amortization 0 29 Fuel Over/Under Recovery 0 30 Fuel - Prior Period Amortization 1,503 31 DSK/PEE Amortization 1,503 32 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DDC Reinbursement 4,821 34 Storm Cash Forecast Inflow - 35 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, MSE, ITC - Progress (21,712)				30,000
1.152				(125,681)
NonCash O,N Basis - DEF				84,290
Equip Repairs - Annual Adj			1,152	1,152
22 T&D Repairs - Annual Acj (208,760) 23 Pension Plan Exp Underfunded - 24 Pension Plan Contribution - 25 ECCR Current Period Deferral (0) 26 ECCR Prior Period Amortization 0 27 ECRC Current Period Deferral 0 28 ECRC Prior Period Amortization 0 30 Fuel - Prior Period Amortization 15,803 31 DSM/EE Amortization 15,803 32 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DOE Relimbursement 4,821 34 Storm Cash Forceast Inflow - 34 Storm Cash Forceast Inflow - 35 EVEX Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, M&E, ITC - Progress (21,712) 38 Loss on Reacq. Debt Amortization 107 39 Loss on Reacq. Debt Amortization - DEF 339 40 CR3 Securitization 60,560				1000
Pension Plan Exp UnderFunded Pension Plan Contribution				(115,070)
Pension Plan Contribution			(208,760)	(208,760)
ECCR Current Period Deferral (0)				
26 ECCR Prior Period Amortization 0 27 ECKC Current Period Deferral 0 28 ECKC Prior Period Amortization 0 29 Fuel Over/Under Recovery 0 30 Fuel - Prior Period Amortization 15,803 31 DSM/EE Amortization 1,803 31 DSEF - Amortization of Customer Connect Reg Asset 5,513 32 DEF - Amortization of Customer Connect Reg Asset 4,821 34 Storm Cash Forecast Inflow - 5 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, M&E, ITC - Progress (22,1712) 38 Loss on Reacq, Debt Amortization 107 39 Loss on Reacq, Debt Amortization - OEF 339 40 CR3 Securitization 60,550 41 APUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 2 43 DEF - Non AMI Meter Amortization - 45 DEF - Non Ami Meter Amortization			1.3.	÷
27 ECRC Current Period Deferral 0 28 ECRC Prior Period Amortization 0 29 Fuel Over/Under Recovery 0 30 Fuel - Prior Period Amortization 15,803 31 DSM/EE Amortization - 32 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DOE Relimbursement 4,821 45 corn Cash Forceast Inflow - 35 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, M&E, ITC - Progress (21,712) 38 Loss on Read, Debt Amortization 107 39 Loss on Read, Debt Amortization - DEF 339 40 CR3 Securitization 60,560 41 AFUD Cinterest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - NOE Relimbursement NoTE Amortization - 45 DEF - LOER Relimbursement NoTE Amortization - 46 DEF - JOER Relimbursement Retail Reg Asset 3,816 <				(0)
28 ECRC Prior Period Amortization 0 29 Fuel Over/Under Recovery 0 30 Fuel - Prior Period Amortization 15,803 31 DSM/EE Amortization - 20 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DOE Reimbursement 4,821 34 Storm Cash Forecast Inflow - 55 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax APUDC, MSE, ITC - Progress (21,712) 38 Loss on Reacq, Debt Amortization 1,07 39 Loss on Reacq, Debt Amortization - DEF 339 40 CR5 Securitization 60,560 41 APUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - Nor Relimbursement NDTF Amortization - 45 DEF - Nor Relimbursement Amort - 46 DEF - DER Relimbursement Amort - 47 DEF - Storm Capitalization Reg Asset Amort 1,074 </td <td></td> <td>ECCR Prior Period Amortization</td> <td></td> <td>0</td>		ECCR Prior Period Amortization		0
29 Fuel over/Under Recovery 0 30 Fuel - Prior Period Amortization 15,803 31 DSM/EE Amortization - 32 DEF - Amortization of Customer Connect Reg Asset 5,513 33 DOE Relimbursement 4,821 34 Storm Cash Forceast Inflow - 35 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, M&E, TC - Progress (21,712) 38 Loss on Reacq. Debt Amortization 107 39 Loss on Reacq. Debt Amortization - DEF 339 40 CR3 Securitization 60,560 41 AFUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - NOE Relimbursement NDTF Amortization - 45 DEF - ISESI DOE Relimbursement NDTF Amortization - 46 DEF - DEF Relimbursement NDTF Amortization - 45 DEF - ISESI DOE Relimbursement Amort - 46 DEF - Vision Florida Amortizatio				0
15,803 Fuel - Prior Period Amortization 15,803 15	28	ECRC Prior Period Amortization	0	0
DSM/EE Amortization Spin	29	Fuel Over/Under Recovery	0	0
DEF - Amortization of Customer Connect Reg Asset 5,513	30	Fuel - Prior Period Amortization	15,803	15,803
33 DOE Reimbursement 3,851	31	DSM/EE Amortization		
34 Storm Cash Forecast Inflow 1,851 35 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, MAE, ITC - Progress (21,712) 38 Loss on Reacq, Debt Amortization 107 39 Loss on Reacq, Debt Amortization - DEF 339 40 CR3 Securitization 60,560 41 AFUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization 6,281 44 DEF - DOE Relimbursement NDTF Amortization - 45 DEF - IDER SID DER Relimbursement Amort - 46 DEF - IDER INDEX Relimbursement Amort 1,074 47 DEF - Vision Florida Amortization 567 48 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Carrying Cost - 51 DEF - Vision Florida Depreciation Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DRA Momortization 4,375 54 DEF - DRA Property Gains/Losses Deferral 1,689 DEF - Property Gains/Losses Deferral 1,889 DEF - Property Gains/Losses Deferral 1,323	32	DEF - Amortization of Customer Connect Reg Asset	5,513	5,513
35 EVSE Amortization 1,851 36 Tax Interest Capitalized 39,516 37 Temp After Tax AFUDC, M&E, ITC - Progress (21,712) 38 Loss on Reacq. Debt Amortization 107 39 Loss on Reacq. Debt Amortization - DEF 339 40 CR3 Securitization 60,560 41 AFUDC Interest (2,138) 42 DeFerred Rate Case Expense Amortization 234 43 DEF - Nor AMI Meter Amortization - 44 DEF - DEF Reimbursement NDTF Amortization - 45 DEF - IDER Reimbursement Amort - 46 DEF - DEF Reimbursement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Earnying Cost - 50 DEF - Vision Florida Depreclation Deferral - 51 DEF - Vision Florida Depreclation Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF	33	DOE Reimbursement	4,821	4,821
36 Tax Interest Capitalized 39,516 37 Temp After Tax ARUDC, M&E, ITC - Progress (21,712) 38 Loss on Reacq. Debt Amortization 107 39 Loss on Reacq. Debt Amortization - DEF 839 0 CR3 Securitization 60,550 41 ARUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - Non AMM Meter Amortization 6,281 44 DEF - DOE Reimbursement NOTF Amortization - 5 DEF - ISSIS IDOE Reimbursement Amort - 46 DEF - ISSIS IDOE Reimbursement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Amortization 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreclation Deferral - 51 DEF - Vision Florida Prop Tax Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 <td< td=""><td>34</td><td>Storm Cash Forecast Inflow</td><td></td><td>-</td></td<>	34	Storm Cash Forecast Inflow		-
37 Temp After Tax AFUDC, M&E, ITC - Progress (21,712) 38 Loss on Reacq, Debt Amortization 107 39 Loss on Reacq, Debt Amortization - DEF 839 40 CR3 Securitization 60,550 41 AFUDC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization 6,281 45 DEF - DE Reimbursement NDTF Amortization - 45 DEF - ISESI DOE Reimbursement Amort - 46 DEF - Issmantiement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Amortization 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida Prop Tax Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - Depreciation Deferral 1,689 DEF - Property Sains/Losses Deferral 1,889 DEF - Property	35	EVSE Amortization	1,851	1,851
38 Loss on Reacq, Debt Amortization 107 39 Loss on Reacq, Debt Amortization - DEF 839 40 CRS Securitization 60,560 41 AFUDC Interest (2,138) 42 DeFerred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization 6,281 44 DEF - DOE Reimbursement NDTF Amortization - 45 DEF - DER Reimbursement Amort - 46 DEF - Dismantiement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Empredation Deferral - 50 DEF - Vision Florida Depreclation Deferral - 51 DEF - Vision Florida Depreclation Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - Property Sains/Losses Deferral (1,689) 55 DEF - Property Sains/Losses Deferral (1,232)	36	Tax Interest Capitalized	39,516	39,516
39 Loss on Reacq, Debt Amortization - DEF 839 40 CR3 Securitization 60,560 41 APUC Interest (2,138) 42 Deferred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization - 44 DEF - DOE Relimbursement NOTF Amortization - 45 DEF - JOER DOE Relimbursement Amort - 46 DEF - ISSIN DOE Relimbursement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida O &M Deferral - 52 DEF - Vision Florida Prop T av Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,232)	37	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
40 CR3 Securitization 60,560 41 AFUDC Interest (2,138) 20 DeFerred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization - 44 DEF - DOE Reimbursement NoTF Amortization - 45 DEF - ISFSI DOE Reimbursement Amort - 46 DEF - Dismantiement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Express Expense Amort 567 50 DEF - Vision Florida Democratation - 50 DEF - Vision Florida Democratation Deferral - 51 DEF - Vision Florida Democratation Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - ARO Depreciation Deferral 1,689 DEF - Property Sains/Losses Deferral 1,232	38	Loss on Reacq. Debt Amortization	107	107
AFUDC Interest (2,138)	39	Loss on Reacq. Debt Amortization - DEF	839	839
42 Deferred Rate Case Expense Amortization 234 43 DEF - Non AMI Meter Amortization - 40 DEF - DOE Reimbursement NoTF Amortization - 45 DEF - ISESI DOE Reimbursement Amort - 46 DEF - ISING DOE Reimbursement Amort - 47 DEF - Storm Capitalization Reg Asset 3,816 47 DEF - Vision Florida Manoritzation 567 48 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida D&M Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,232)	40	CR3 Securitization	60,560	60,560
43 DEF - Non AMI Meter Amoritzation 6,281 44 DEF - DDE Reimbursement NDTF Amoritzation - 45 DEF - SISSI DDE Reimbursement Amort - 46 DEF - Dismantiement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Amoritzation 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida D&M Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amoritzation 4,375 54 DEF - Poperty Gains/Losses Deferral (1,689) 55 DEF - Poperty Gains/Losses Deferral (1,232)	41	AFUDC Interest	(2,138)	(2,138)
43 DEF - Non AMI Meter Amoritization 6,281 44 DEF - DOE Reimbursement NDTF Amoritization - 45 DEF - DESS IDOE Reimbursement Amorit - 46 DEF - Dismantiement Retail Reg Asset 3,816 7 DEF - Storm Capitalization Reg Asset Amort 1,074 8 DEF - Vision Florida Amoritization 567 9 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida De Preciation Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amoritization 4,375 54 DEF - Property Sains/Losses Deferral (1,689) 55 DEF - Property Sains/Losses Deferral (1,232)	42	Deferred Rate Case Expense Amortization	234	234
DEF - DOE Reimbursement NDTF Amortization -	43			6,281
46 DEF - Dismantlement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 8 DEF - Vision Florida Amortization 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida DeM Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - ARD Depreciation Deferral (1,689) 55 DEF - Openty Gains/Losses Deferral (1,323)				
46 DEF - Dismantlement Retail Reg Asset 3,816 47 DEF - Storm Capitalization Reg Asset Amort 1,074 8 DEF - Vision Florida Amortization 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida DeM Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - ARD Depreciation Deferral (1,689) 55 DEF - Openty Gains/Losses Deferral (1,323)	45	DEF - ISESI DOE Reimbursement Amort		
47 DEF - Storm Capitalization Reg Asset Amort 1,074 48 DEF - Vision Florida Amoritation 567 49 DEF - Vision Florida Carrying Cost - 50 DEF - Vision Florida Depreciation Deferral - 51 DEF - Vision Florida O&M Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amorritation 4,375 54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)			3.816	3,816
48 DEF - Vision Florida Amortization 567 49 DEF - Vision Florida Carrying Cost				1,074
49 DEF - Vision Florida Carrying Cost				567
50 DEF - Vision Florida Depredation Deferral - 51 DEF - Vision Florida O&M Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amorritation 4,375 54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)				
51 DEF - Vision Florida O &M Deferral - 52 DEF - Vision Florida Prop Tax Deferral - 53 DEF - DSM Amortization 4,375 54 DEF - AKO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)				
52 DEF - Vision Florida Prop Tax Deferral 4,375 53 DEF - DSM Amorritation 4,375 54 DEF - ARD Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)				
53 DEF - DSM Amortization 4,375 54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)				
54 DEF - ARO Depreciation Deferral (1,689) 55 DEF - Property Gains/Losses Deferral (1,323)			A 275	4,375
55 DEF - Property Gains/Losses Deferral (1,323)				4,575
			(1,323)	(1,323)
56 DEF - SPP Clause Prior Year Amortization				
57 Subtotal (652,210)	57	Subtotal	(652,210)	(652,210)

Attachment A Page 126 of 388

DUKE ENERGY FLORIDA JURISDICTIONAL SEPARATION STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

97 Interest Expense

98 Total

INCOME TAXES Permanent & Temporary Differences Federal State State Only Temporary Differences: (21,362) (673,572) 59 Bonus Depreciation (652,210) 60 Total 62 Direct Tax Adjustments: Deferred ARAM (129) Deferred Federal True-Up Deferred Audit Adjustment Tax Basis Balance Sheet Deferred Other Deferred NOL Adjustment 68 Deferred R&D Credits (300) (105) (534) 70 Other 71 Subtotal EDIT Protected ARAM Amort, (Retail) (21,511) EDIT Protected ARAM Amort. (OATT) (683) 73 74 EDIT Unprotected 5-year Amort. (Retail) EDIT Unprotected 5-year Amort, (OATT) (871) 75 Subtotal 75 (23,216) 77 Total 79 Federal NOL Adjustment: 80 Current NOL Adjustment 81 Total 83 Investment Tax Credit Total Investment Tax Credit Amortization (1,012) 87 Production Tax Credit 88 Total Production Tax Credit Amortization
88 Shift in Solar Assumptions (Notice of Identified Adj.) (64,563) 3,472 89 SOBRA - Remove Solar (Final Settlement Adj.) 3,472 90 Total 92 Company & FPSC Adjustments 93 Parent Debt Tax Adjustment (System) (Final Settlement Adj.) 94 Parent Debt Tax Adjustment (Retail) (Final Settlement Adj.) (7,444) (7,444) 96 Interest Expense Deduction

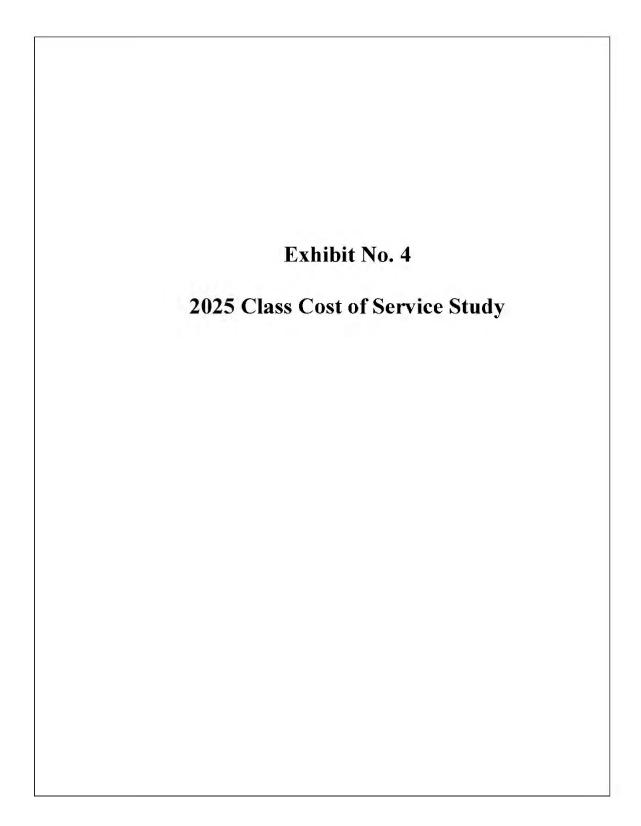
(455,725)

Page 54 of 55 DOCKET NO: 20240025-EI SCHEDULE NO. 12 INCOME TAXES

Attachment A Page 127 of 388

Page 55 of 55 DOCKET NO: 20240025-EI SCHEDULE NO: 13 CAPITAL STRUCTURE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	CAPITAL STRUCTURE	System Per Books	Tax Proration Adjustment	System per Books Adjusted	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Notice of Identified Adjustments - Pro Rata Adjustments	Notice of Identified Adjustments - ADIT Impact	Final Settlement - Pro Rata Adjustments	Final Settlement Tax Proration Adjustment	Final Settlement - ADIT Impact	Adjusted Retail	Rantio	Cost Rate	Weighted Cost
1	Common Equity	11,380,605	2,829	11,383,434	10,489,465	(1,015,082)	(107,831)	(72,669)		(297,860)	(7)	4	8,996,015	45.57%	10,30%	4.69%
2	Long Term Debt	9,937,274	2,470	9,939,744	9,159,152	(905,276)	99,446	(64,808)		(265,639)	(6)	1	8,022,869	40.64%	4.49%	1.82%
3	Short Term Debt	(38,677)	(10)	(38,686)	(35,648)	4,340	(8,737)	311	-	1,273	0	3	(38,461)	-0.19%	3.25%	-0.01%
4	Customer Deposits - Active	173,411	43	173,454	173,454	(16,960)	-	(1,214)	2	(4,977)	(0)	9	150,303	0.76%	2.61%	0.02%
5	Customer Deposits - Inactive	1,666	0	1,667	1,667	(163)	-	(12)		(48)	(0)	4	1,444	0.01%	0.00%	0.00%
6	Investment Tax Credits	246,828	61	246,889	227,500	(22,244)	-	(1,592)		(6,527)	(0)	19	197,136	1.00%	7.56%	0.08%
7	Deferred Income Taxes	3,216.299	(5,394)	3,210,906	2,958,745	(269,978)	(197,581)	(19,328)	3,966	(79,348)	14	14,699	2,411,191	12.21%	0,00%	0,00%
8																
9	Total	24,917,406		24,917,406	22,974,335	(2,225,363)	(214,702)	(159,312)	3,966	(653,126)	1.34	14,699	19,740,498	100.00%		5.61%



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

DOCKET NO: 20240025-EI

Page 1 of 230

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DUKE ENERGY FLÖRIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECT ED TYBLY'S MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CÁPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 2 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. LA RETAIL BY CLASS - PRESENT REVENUE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Une No. Retail by Class {Present Revenue}	Ref.	Total System per Books	Total System Adjs	Total System Adjusted	Non-Retail	Total Retail Adjusted	Résidentia)	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Dentand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
(Present Revenue)		1		(3) ~ (4)		(5) - (6)								_	
1 Rate Base															
2 Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	16,292,332	1,399,890	84,944	6,083,340	23,256	831,926	137,428	845,491	24,205
3 Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	[4,556,789]	(392,424)	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	13,618
4 Net Plant in Service		22,163,532	(2,096,749)	2D,066,782	1,591,632	18,475,150	11,735,542	1,007,466	59,707	4,368,806	16,629	583,829	97,868	584,717	20,587
5 Construction Work in Progress	Line 229	1,853,860	(1,119,926)	733,935	84,531	649,404	418,028	35,856	2,053	164,664	631	22,738	2,621	2,814	(1
6 Plant Held for Future Use	Line 239	129,703	(94,468)	35,235	7,174	28,061	17,839	1,513	97	7,349	29	1,085	82	65	2
7 Working Capital	Line 265	770,312	(140,482)	629,830	41,947	587.883	384,381	33,152	2,381	130,458	520	18,747	5.523	12,131	590
8 Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	12,555,791	1,077,987	64,239	4,671,277	17,809	626,399	106,093	599,726	21,178
9															
10 Revenue	VI. 202		In the medi		40.000	2 004 022		405 000	2 000	*****	2.000	75 700	44.300	ee eee	0.040
11 Class Revenue	Line 287	5,610,266	(2,625,759)	2,984,497	19,864	2,964,633	1,927,684	196,280	9,069	648,085	2,083	75,309	11,306	88,800	6,015
12 Revenue Credits	Line 307	247,619		247,519	195,810	51,809	41,986	3,207	290	4,735	11	461	1,102	16	1
13 Total Revenue 14		5,857,886	(2,625,769)	3,232,117	215,675	3,015,442	1,969,670	199,487	9,358	652,820	2,094	75,770	12,410	88,816	6,016
15 Operating Expense															
16 Operations & Maintenance	Line 390	2,827,117	(2,232,227)	594,890	16,023	578,867	382.801	32.989	2,769	119,707	503	18.653	7,548	13,714	182
17 Depreciation	Line 460	1,106,044	(126,578)	979,466	45,925	933,540	589,368	50,933	3,301	214,456	828	29,996	5,915	36,356	2,376
18 Tay Other Than Income Tay	Line 470	497,023	(286,045)	210,978	15,704	195,274	124,384	10,685	655	45,833	176	6,209	1.148	5,975	208
		491,025			15,704				(4)		(1)		1,146		
19 Gain/Loss on Disposition	Line 471	4 100 101	(1,323)	(1,323)	-	(1,323)	(841)	[72]		(313)		[42]		[42]	
20 Operating Expense before Tax	1	4,430,184	(2,646,174)	1,784,010	77,652	1,706,358	1,095,713	94,535	6,721	379,683	1,506	54,816	14,605	56,013	2,765
21 Income Tax Expense	Line 517	169,614	12,982	182,596	25,592	157,003	110,663	17,073	85	27,814	(10)		[1,501]	2,610	572
22. Total Operating Expense 23		4,599,798	(2,633,192)	1,966,606	103,244	1,863,361	1,206,375	111,608	6,805	407,498	1,496	54,413	13,104	58,623	3,438
24 Return															
25 Net Operating Income Elimed	Ln 13 - Ln 22	1.258.088	7,423	1,265,511	112,430	1,153,081	763,295	87.879	2,553	245,323	597	21,357	16941	30,193	2,578
26 Net Operating Income Required	Lm 8 x ln 34	1.409.211	(22.156.674)	(20.747.463)	112,436	1.304.204	829.529	71.220	4.244	308.619	1.177	41.385	7.009	39.622	1.399
27 Return Excess/(Deficiency)	In 25 - In 26	(151,123)	22,164,097	22,012,974	-	(151,123)	(66,234)	16,659	(1,691)	(63,297)	(579)	(20,027)	(7,703)	(9,429)	1,179
28 Net Oper, Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433
29 Revenue Excess/(Deficiency)	In 27 x Ln 28	(203.000)	79,772,525	79,569,525	100000	(203,000)	(88,971)	22,376	(2,272)	(85,025)	(778)	(26,902)	(10,348)	[12,666]	1,584
30 31 Total Class Cost of Service	In 26+22-12	5,761,389	(24,789,865)	(19,028,477)	19,864	3,115,756	1,993,918	179,621	10,760	711,382	2,662	95,336	19,011	98,729	4,836
32	11120-12	5,101,505	(24,705,000)	(40,020,411)	13,004	2,222,739	*/****	112,011	20,700	722,302	2,002	40,440	10,021	40,000	4,000
33 Rate of Return Earned	Ln 25 / kn 8					5.84%	6,08%		3,97%	5.25%	3,35%		-0.65%	5.03%	
34 Rate of Return Requested 35	JS5 Sch. 14					5.61%	6.61%	6.61%	6.61%	6.61%	6.61%	5.61%	6.61%	5.61%	6.61%
35 Revenues @ Present Rates	Ln 11					2,964,633	1,927,684	196,280	9,069	648,085	2,083	75,309	11,308	88,800	6,015
37 Increase/(Decrease) Justified	Ln 29					203,000	88,971	(22,378)	2,272	85,025	778	26,902	10,348	12,666	(1,584
38 Percent Increase/(Decrease)	Ln 37 / Ln 36					6.85%	4.62%		25.05%	13.12%	37.36%		91.51%	14.26%	
39															
40															
41 Gross Electric Plant In Service 42 Production Plant															
43 Production Base Demand		6,931,942	(29,988)	6,901,955	13	6,901,942	4,225,404	368,495	25.813	1,942,068	8,006	315,143	16,013	2.1	
44 Production Intermediate Demand		604,888	0	604,888	28,962	575,926	352,668	30,749	2.154	162,054	668	26,297	1.336		_
45 Production Peaking Demand		647,344	D	647,344	15,332	632,012	387,013	33,743	2,364	177,836	733	28,858	1,466		
46 Production Solar Demand		2,296,360	(195,138)	2,101,222	4	2,101,218	1,285,681	112,184	7,859	591,241	2,437	95,942	4,875	_	_
47 Retail 100%. Removed		39,970	(39,970)	2,101,222 D	4	2,402,240	1,200,001	111,104	1,035	351,241	2,431	33,342	4,675		
48 Production Plant Total		10,520,504	(265,096)	10,255,409	44,311	10.211.098	6,252,766	545,171	190	2,873,199	11,845	456,239	23,690	0	
49 Production Plant Allocators		10,520,504	1200,000)	10,235,409	44,511	0.99568	0,252,766 0,61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.00000
50						0.53500	0.01233	0.05339	0.00574	0.28136	0.00110	0.04366	0,00252	D. GGDDO	0.00000
51 Trunsmission Plant															
52 Production Base Demand		84,165		84.165	0	84,165	51,539	4,494	315	23,682	98	3,843	195		
53 Production Intermediate Demand		5,199		5,199	249	4,950	3,031	264	19	1,393	6	226	111	-	
		5,199 44,954		5,199 44,954	1,065	43,890	26,876		164	1,393	51		102		
		48,750		48,750	1,065	45,890	29,876	2,843	182		57	2,004	102	-	-
55 Production Solar Demand			(567.034)							13,717				-	-
56 Transmission		5,704,067	(587,834)	5,116,233	1,812,286	4,303,948	2,740,749	227,938	14,057	1,144,452	4,368	170,926	1,456	_	-
57 Transmission - Radials		45,419	D	45,419		45,419	28,929	2,405	148	12,077	45	1,804	15	-	-
58 Distribution Primary		0	leng er si	0	4 043 577	1 534 155	2 000	740 517	44.077	1 707 5		101 577	1 044	- 2	_
59 Transmission Plant Total 60 Transmission Plant Allocators		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122 0.71416	2,880,970 0.63582	240,048 0.05298	14,885 0.00329	1,207,672 0.26653	4,625 0.00102	181,028 0.03995	1,893 0.00042	0.00000	0.00000
						Wit art I'm	200000	SW2290	0.00020	0120401	0.40102	0.00000	0.00042	0.0000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 3 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) · (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
61 62 63 64	Total Prod and Trans Plant Prod and Trans Plant Allocators		17,453,060	(852,929)	16,600,130	1,857,911	14,742,219 0.88808	9,133,735 0.61956	765,218 0.05326	53,075 0.00360	4,060,871 0.27682	16,470 0.00112	647,267 0.04391	25,583 0.00174	0.00000	0.00000
	istribution Plant															
66	Distribution Primary		5,806,782	(525,951)	5,280,831	-	5,280,831	3,437,211	304,831	13,965	1,349,236	5,564	123,624	46,401		
67 68	Distribution Primary (MDS) Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,845,380	150,510	3,049	335,855		10,324	10,130		
69	Distribution Secondary Distribution Secondary (MDS)		2,777,318 D	(422,070) D	2,355,248		2,355,248	1,845,380	150,510	3,049	335,855		10,324	10,130		:
70	Distribution Service		703,186	(596)	702,590		702,590	513,314	45,207	5,118	16,693	0	24	22,235		
71	Distribution Metering		452,998	(54)	452,944		452,944	364,757	37,571	3,207	31,563	97	877	14,871		
72	Lighting Facilities		848,864	(27,093)	821,771	-	821,771		-	-	-	-	-		821,771	
73 74	EV Solution Distribution IS Equipment		23,526 7,798	0	23,526 7.793	•	23,526 7,793	•		•			7.793			23,526
75	Distribution Is Equipment Distribution Plant Total		10,620,467	(975,764)	9,644,703	- 0	9,644,703	6,260,662	538,120	25,338	1,733,347	5,661	142,542	93,636	821,771	23,526
76 77	Distribution Plant Allocators		20,420,720	(313,132)	2,0-1,100		1.00000	0.64913	0.05579	0.00263	0.17972	0.00059	0.01479	0.00971	0.08520	0.00244
78	Total Trans and Dist Plant		17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825	9,141,632	778,167	40,224	2,941,019	10,287	323,670	95,529	821,771	23,526
79	Total Trans and Dist Plant Allocators						0.88658	0.64487	0.05489	0.00284	0.20747	0.00073	0.02283	0.00674	0.05797	0.00166
80 81	Total Prod, Trans and Dist Plant		28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922	15,394,398	1,323,338	78.413	5,814,217	22,131	789,909	119,219	821,771	23,526
82	Total Prod. Trans and Dist Plant Allocators		26,075,526	(1,020,095)	20,244,055	1,057,911	0.92921	0.63126	0.05426	0.00322	0.23842	0.00091	0.03239	0.00489	0.03370	0.00096
83	Total Tida, Tidad and Disk Tall, Teleplana						0.52522	0.00120	0.05-20	0.00522	0.25042	0.00031	0.00233	0.50405	0.03370	0.0005
	eneral & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	812,019	70,212	5,814	266,765	1,124	42,009	15,094	23,719	679
86	Retail 100%, Class = # Bills		121,956	0	121,956	-	121,956	106,426	7,854	888	2,920	0	9	3,858	-	-
87 88	Retail 100%, Removed General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	918.445	78.066	6.702	269,685	1.125	42.018	18,952	23,719	679
89 90	General & Intangible Plant Allocators		1,030,152	(3,323)	1,332,003	33,470	0.97597	0.67563	0.05743	0.00493	0.19839	0.00083	0.03091	0.01394	0.01745	0.00050
91 E	nergy Storage Plant															
92	Energy - Production Total Sales		0		D	-	-		-		-	-	-	-	-	
93	Energy Storage Plant Total		0	0	0	0	0	0	. 0	0	0	0	0	0	. 0	0
94 95	Energy Storage Plant Allocators													•	•	
96 C	ther															
97	Labor		658,255	(658,255)	D	-	-									
98	Retail 100%, Class = # Bills		(2,005)	(21,500)	(23,505)		(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)		
99 100	Retail 100%, Class = T&D Retail 100%, Removed		111,202	(111,202)	0											
101	Wholesale 100%		(2,490)	(111,202)	(2,490)	(2,490)							:			
102	Production Base Demand		٥		٥		-	-					-	-		-
103	Other Plant Total		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
104	otal Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	16,292,332	1,399,890	84,944	6,083,340	23,256	831,926	137,428	845,491	24,205
106	Total Gross Electric Plant III Service		50,254,660	(2,022,972)	27,611,706	1,500,590	0.93159	D.63338	0.05442	0.00330	0,063,540	0.00090	0.03234	0.00534	0.03287	0.00094
107	Total Gloss Electric Pratts Allocators						0.33133	0.03330	0.00442	0.00330	0.23030	0.00030	0.03234	0.00334	0.03207	0.00034
	ccumulated Depreciation															
110 P	roduction Plant:															
111	Production Base Demand		2,830,222	(20,392)	2,809,830		2,809,824	1,720,596	150,017	10,509	790,628	3,259	128,297	6,519		
112	Production Intermediate Demand Production Peaking Demand		377,448 438,745	(5,087) 13,198	372,361 451,943	17,829	354,532 441,239	217,098 270,193	18,928 23,558	1,326 1,650	99,758	411 512	16,188 20,147	1.024	-	-
114	Production Solar Demand		253,568	(7,766)	245,796	10,704	245,796	150,518	13,123	919	124,156 69,162	285	11,223	570		
115	Retail 100%, Removed		7,911	(7,911)	245,750	-	245,730	100,010	10,120	-	-	-		-		
116	Production Plant Total		3,907,889	(27,959)	3,879,931	28,539	3,851,392	2,358,400	205,626	14,404	1,083,705	4,468	175,855	8,935	0	0
117	Production Plant Allocators						0.99264	0.61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.00000
118	manufacture Name															
119 T	ransmission Plant Production Base Demand		14,416		14,416	0	14,416	8,828	770	54	4.056	17	658	33		
121	Production Intermediate Demand		2,181		2,181	104	2.077	1.272	111	54 S	4,036	2	95	5		-
			2,202		2,202		-,-//	-,2/2			301	-	**	-		

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 4 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
П				1	Total		- 7									
Line			Total System	Total System	System		Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	per Books	Adjs	Adjusted	Non-Retail	Adjusted	Residential	Demand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Solution
	(Present Revenue)				(3) + (4)		(S) · (6)									
122	Production Peaking Demand		2,670		2,670	63	2,607	1,596	139	10	734	3	119	6	-	13
123	Production Solar Demand		1,968	(1,968	0	1,968	1,205	105	7	554	2	90	5	-	-
124	Transmission Transmission - Radials		879,853 5,451	(23,779)	856,074 5,451	253,661	602,413 5,451	383,616 3,471	31,904 289	1,968 18	160,186 1,449	611	23,924 216	204		
126	Distribution Primary		0,451		0,451		5,451	3,471	-		-		-			
127	Transmission Plant Total		906,539	(23,779)	802,760	253,829	628,931	399,988	33,317	2,064	167,564	541	25,102	255	0	0
128	Transmission Plant Allocators						0.71246	0.63598	0.05297	0.00328	9.26643	0.00102	0.03991	0.00040	0.00000	0.00000
129	Total Prod and Trans Plant		4,814,428	(51,738)	4,752,691	282,368	4,480,323	2,758,388	238,943	15,468	1,251,268	5,109	200,957	9,190	0	0
131	Prod and Trans Plant Allocators		-,02-,120	(02(.00)	-,. 02,030	202,000	0.94071	0.61567	0.05333	0.00368	0.27928	0.00114	0.04485	0.00205	0.00000	0.00000
132																
	istribution Plant		******				040 504					***				
134	Distribution Primary Distribution Primary (MDS)		938,530	(19,937) 0	918,594		918,594	597,898	53,025	2,429	234,698	968	21,504	8,071		
136	Distribution Secondary		639,608	(13,243)	626,365	-	626,365	490,769	40,027	811	89,319	-	2,746	2,694	-	_
137	Distribution Secondary (MDS)		0	0	0	-	-						-		-	18
138	Distribution Service		217,307	(35)	217,272	-	217,272	189,664	13,980	1,583	5,162	0	7	6,876	-	-
139	Distribution Metering EV Solution		140,708 3,304	(E) D	140,700 3,304		140,700 3,304	113,306	11,671	996	9,805	30	273	4,619	-	3,304
141	Lighting Facilities		251,172	(1,373)	249,799		249,799								249,799	5,30
142	Distribution IS Equipment		3,170	0	3,170	-	3,170						3,170			
143	Distribution Plant Total		2,193,800	(34,596)	2,159,204	0	2,159,204	1,391,637	118,703	5,819	338,983	998	27,700	22,251	249,799	3,304
144	Distribution Plant Allocators						1.00000	0.64451	0.05498	0.00269	0.15699	0.00046	0.01283	0.01031	0.11569	0.00153
146	Total Trans and Dist Plant		3,100,339	(58,375)	3,041,964	253,829	2,788,135	1,791,625	152,021	7,883	506,547	1,640	52,802	22,515	249,799	3,304
147	Total Trans and Dist Plant Allocators						0.91656	0.64259	0.05452	0.00283	0.18168	0.00059	0.01894	0.00808	0.08959	0.00118
148						******						10.74				
149 150	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		7,008,228	(86,333)	6,921,895	282,368	6,639,527 0.95921	4,150,024 0.62505	357,646 0.05387	22,287 0.00336	1,590,252 0.23951	6,107 0.00092	228,657 0.03444	31,450 0.00474	249,799 0.03762	3,304 0.00050
151	Total Tiba, Tibib and Distribut Processors						0,33322	0.02500	0.05507	0.00500	0.23301	0.00052	0.05444	0.00414	0.03702	5.00050
	eneral & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	375,715	32,487	2,690	123,430	520	19,437	6,984	10,975	314
154 155	Retail 100%, Class = T&D Retail 100%, Class = # Bills		33.169	0 (518)	0 32,651		32,651	28.494	2.103	236	782		. 2	1.033		1
156	General & Intengible Plant Total		625,023	(4,329)	620,694	15,489	605,205	404,209	34,589	2,928	124,212	520	19,440	8,017	10,975	314
157	General & Intangible Plant Allocators						0.97505	0.66789	0.05715	0.00484	0.20524	0.00086	0.03212	0.01325	0.01813	0.00052
158																
160	nergy Storage Plant Energy - Production Total Sales		0	0	0											
161	Energy Storage Plant Total		- 0	0	0	0	0	0	ē.	e	0	0	0	D	0	0
162	Energy Storage Plant Allocators						-					-				
163 164 C	a.															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928		2,928		2,928	2,556	189	21	70	0	0	98		
167	Retail 100%, Removed		435,560	(435,560)	0	.7.6	-	-	-	-	-	-	-	-	-	-
168 169	Wholesale 100% Other Plant Total		437,897	(435,560)	(591) 2,337	(591) (591)	2,928	2,556	189	21	70	- 0	- 0	93	- 0	- 0
170	Other Plant Total		457,697	(433,360)	2,357	(291)	2,925	2,556	159	21	/0	·	·	95	U	
	otal Accumulated Depreciation		8,071,148	(526,223)	7,544,926	297,265	7,247,660	4,556,789	392,424	25,236	1,714,534	6,627	248,097	39,560	260,774	3,618
172	Total Accum Deprec Allocators						0.96060	0.62873	0.05414	0.00348	0.23656	0.00091	0.03423	0.00546	0.03598	0.00050
173																
	et Plant In Service															
176	Production Gross Plant		10,520,504	(265,096)	10,255,409	44,311	10,211,098	6,252,766	545,171	38,190	2,873,199	11,845	466,239	23,690	0	0
177	Production Reserve		(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392)	(2,358,400)	(205,626)	(14,404)	(1,083,705)	(4,468)	(175,855)	(8,935)	0	0
178 179	Production Net Plant Production Net Plant Allocators		6,612,615	(237,137)	6,375,478	15,773	6,359,706 0.99753	3,894,366 0.61235	339,545 0.05339	23,785	1,789,494 0.28138	7,377 0.00116	290,384 0.04566	14,755 0.00232	0.00000	0.00000
180	Production Net Pisit Allocators						0.99755	0.01235	0.05539	0.00574	0.26138	0.00116	0.04066	0.00252	0.00000	0.00000
181	Transmission Gross Plant		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,880,970	240,048	14,885	1,207,672	4,625	181,028	1,893	0	0
182	Transmission Reserve		(906,539)	23,779	(882,760)	(253,829)	(628,931)	(399,988)	(33,317)	(2,064)	(167,564)	(641)	(25,102)	(255)	0	0

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 5 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
e >.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solutio
	Transmission Net Plant		6,026,016	(564,055)	5,461,961	1,559,771	3,902,190	2,480,982	206,730	12,821	1,040,108	3,984	155,926	1,639	. 0	3.50
	Transmission Net Plant Allocators						0.71443	0.63579	0.05298	0.00329	0.26654	0.00102	0.03996	0.00042	0.00000	0.0000
5																
	Distribution Gross Plant Distribution Reserve		10,520,467 (2,193,800)	(975,764) 34,596	9,644,703 (2,159,204)	-	9,644,703 (2,159,204)	6,260,662 (1,391,637)	538,120 (118,703)	25,338 (5,819)	1,733,347 (338,983)	5,661 (998)	142,642 (27,700)	93,636 (22,261)	821,771 (249,799)	23,52
	Distribution Net Plant		8,426,667	(941.168)	7,485,499	. 0	7.485.499	4.869.026	419.416	19.519	1.394.363	4,663	114,942	71,375	571.972	20.22
	Distribution Net Plant Allocators		0,120,001	(0.12,200)	.,,	*	1.00000	0.65046	0.05603	0.00261	0.18628	0.00062	0.01536	0.00954	0.07641	0.002
0																
	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	918,445	78,056	6,702	269,685	1,125	42,018	18,952	23,719	67
	General & Intangible Reserve		(625,023)	4,329	(620,694)	(15,489)	(605,205)	(404,209)		(2,928)	(124,212)	(520)	(19,440)	[8,017]	(10,975)	(3:
	General & Intangible Net Plant General & Intangible Net Plant Allocators		771,168	1,006	772,175	17,987	754,188 0.97671	514,236 0.68184	43,477 0.05765	3,774 0.00500	145,473 0.19289	604 0.00090	22,578 0.02994	10,936	12,745 0.01690	0.0004
4	General & Intangible Net Plant Allocators						0.97671	0.58184	0.05/65	0.00500	0.19289	0.00080	0.02994	0.01450	0.01690	0,0004
	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	
	Energy Storage Reserve		0	٥	0		o	0		o o	0	0	0	٥	0	
	Energy Storage Net Plant		- 0	0	D	0	0	0	0	0	0	0	0	0	0	
9	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	
0																
	Other Gross Plant		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)		(171)	(563)	(0)	(2)	(744)	0	
	Other Reserve Other Net Plant		(437,897)	435,560 (355,396)	(2,337)	(1,898)	(2,928)	(2,556)		(21)	(70) (633)	(0)	(0)	(93) (836)	(0)	
	Other Net Plant Allocators		327,065	(355,396)	(28,351)	(1,898)	0.93300	0.87266	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.0000
5	Other Net Plant Allocators						0.95500	0.87200	0.08440	0.00726	0.02594	0.00000	0.00007	0.05,64	0.00000	0.0000
	Total Gross Plant		30,234,680	(2,622,972)	27,611,708	1.888,898	25.722.810	16.292.332	1.399.890	84,944	6.083.340	23,256	831,926	137.428	845,491	24.20
7	Total Reserve		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,556,789)	(392,424)	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	(3,6)
	Total Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,735,542	1,007,466	59,707	4,368,806	16,629	583,829	97,868	584,717	20,58
	Total Net Plant Allocators						0.92068	0.63521	0.05453	0.00323	0.23647	0.00090	0.03160	0.00530	0.03165	0.0011
10 11																
	nstruction Work in Progress															
3	Production Base Demand		174,433	(2)	174,431	0	174,431	106,813	9,313	652	49,081	202	7,965	405		
	Production Intermediate Demand			0	23,477	1,124	22,353	13,688	1,193	84	6,290	26	1,021	52		11.4
			23 477													
5	Production Peaking Demand		23,477 14,954	0	14,954	354	14,600	8,940	780	55	4,108	17	667	34		
6	Production Peaking Demand Production Solar Demand		14,954 445,035	0 (441,889)	14,954 3,145	354 0	14,600 3,145	8,940 1,926	168	12	4,108 885	17 4	667 144	34 7	-	
5 7	Production Solar Demand Transmission		14,954 445,035 415,487	0 (441,889) (137,313)	14,954 3,145 278,175	354	14,600 3,145 195,750	8,940 1,926 124,653	168 10,367	12 639	4,108 885 52,051	17 4 199	667 144 7,774	34 7 66	:	
6 7 8	Production Solar Demand Transmission Distribution Primary		14,954 445,035 415,487 418,631	(441,889) (137,313) (254,414)	14,954 3,145 278,175 164,217	354 0	14,600 3,145	8,940 1,926	168	12	4,108 885	17 4	667 144	34 7	:	
6 7 8 9	Production Solar Demand Transmission Distribution Primary Distribution Primary (MDS)		14,954 445,035 415,487 418,631 0	0 (441,889) (137,313) (254,414) 0	14,954 3,145 278,175 164,217 0	354 0	14,600 3,145 195,750 164,217	8,940 1,926 124,653 106,887	168 10,367 9,479	12 639 434	4,108 885 52,051 41,957	17 4 199	7,774 3,844	34 7 66 1,443	:	
7	Production Solar Demand Transmission Distribution Primary Distribution Primary (MDS) Distribution Secondary		14,954 445,035 415,487 418,631 0 322,400	0 (441,889) (137,313) (254,414) 0 (267,048)	14,954 3,145 278,175 164,217 0 55,352	354 0	14,600 3,145 195,750	8,940 1,926 124,653	168 10,367	12 639	4,108 885 52,051 41,957 - 7,893	17 4 199	667 144 7,774	34 7 66		
6 7 8 9 0	Production Solar Demand Transmission Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS)		14,954 445,035 415,487 418,631 0 322,400	0 (441,889) (137,313) (254,414) 0 (267,048)	14,954 3,145 278,175 164,217 0 55,352	354 0	14,600 3,145 195,750 164,217 55,352	8,940 1,926 124,653 106,887 43,369	168 10,367 9,479 - 3,537	12 639 434 - 72	4,108 885 52,051 41,957 7,893	17 4 199 173	667 144 7,774 3,844 -	34 7 66 1,443 - 238	:	
6 7 8 9 0	Production Solar Demand Transmission Distribution Primary Distribution Primary (MDS) Distribution Secondary		14,954 445,035 415,487 418,631 0 322,400	0 (441,889) (137,313) (254,414) 0 (267,048)	14,954 3,145 278,175 164,217 0 55,352	354 0	14,600 3,145 195,750 164,217	8,940 1,926 124,653 106,887	168 10,367 9,479	12 639 434	4,108 885 52,051 41,957 - 7,893	17 4 199	7,774 3,844	34 7 66 1,443		
6 7 8 9 0 1 2	Production Solar Demand Transmission Destribution Primary Distribution Primary Distribution Secondary		14,954 445,035 415,487 418,631 0 322,400 0 2,740	0 (441,889) (137,313) (254,414) 0 (267,048) 0	14,954 3,145 278,175 164,217 0 55,352 0 2,740	354 0	14,600 3,145 195,750 164,217 55,352 2,740	3,940 1,926 124,653 106,887 - 43,369	168 10,367 9,479 - 3,537 - 176	12 639 434 - 72 - 20	4,108 885 52,051 41,957 7,893	17 4 199 173	667 144 7,774 3,844 - 243	34 7 66 1,443 - 238 -	2,745	
16 17 18 19 10 11 12 13 14	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Service Distribution Matering Lighting Facilities Distribution SE Equipment		14,954 445,035 415,487 418,631 0 322,400 0 2,740 2,111 18,507 667	0 (441,889) (137,313) (254,414) 0 (267,049) 0 0 (15,761)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667	354 0 82,425 - - -	14,600 3,145 195,750 164,217 55,352 2,740 2,111 2,745 667	\$,940 1,926 124,653 106,887 43,369 2,392 1,700	168 10,367 9,479 3,537 176 175	12 639 434 72 20 15	4,108 885 52,051 41,957 7,893 - 65 147	17 4 199 173	667 144 7,774 3,844 243 0 4	34 7 66 1,443 - 238 - 87 69	100	
16 17 18 19 10 11 12 13 14 15	Production Solar Demand Transmission Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Secondary Lighting Facilities Distribution Materian Lighting Facilities Distribution SEquipment Labor		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550	0 (441,889) (137,313) (254,414) 0 (267,048) 0 0 0 (15,761) 0 (2,759)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 23,790	354 0	14,600 3,145 195,750 164,217 55,352 - 2,740 2,111 2,745 667 23,164	8,940 1,926 124,653 106,887 43,369 2,392 1,700	168 10,367 9,479 - 3,537 - 176 175 - 1,314	12 639 424 72 20 15	4,108 885 52,051 41,957 7,893 - 65 147 - 4,994	17 4 199 173 - - 0 0	667 144 7,774 3,844 243 0 4	34 7 66 1,443 - 238 - 87 69 -	444	
5 7 8 9 0 1 2 3 4 5 6 7	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Matering Lighting Facilities Distribution Service Distribution Service Distribution Service Lighting Facilities Distribution Service Lighting Facilities Retail 100%, Class = Net Plant		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550 (11,872)	0 (441,889) (137,313) (254,414) 0 (267,048) 0 0 (15,761) 0 (2,759)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872)	354 0 82,425 - - -	14,600 3,145 195,750 164,217 55,352 2,740 2,111 2,745 667	\$,940 1,926 124,653 106,887 43,369 2,392 1,700	168 10,367 9,479 - 3,537 - 176 175 - 1,314	12 639 434 72 20 15	4,108 885 52,051 41,957 7,893 - 65 147	17 4 199 173	667 144 7,774 3,844 243 0 4	34 7 66 1,443 - 238 - 87 69	100	
5 7 8 9 0 1 2 3 4 5 6 7 8	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Lighting Pacifier Distribution Metaring Lighting Pacifier Distribution SE Equipment Labor Retail 100%, Class = Net Plant Retail 100%, Class = Net Plant Retail 100%, Class = Net Plant		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550 (11,872)	0 (441,899) (197,313) (254,414) 0 (267,045) 0 0 0 (15,761) 0 (2,759) 0 (739)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872) 0	354 0 82,425 - - - - - - - - - - -	14,600 3,145 195,750 164,217 - 55,352 - 2,740 2,111 2,745 667 23,164 (11,872)	8,940 1,926 124,653 106,887 43,369 2,392 1,700	168 10,367 9,479 - 3,537 - 176 175 - - 1,314 (647)	12 639 434 - 72 - 20 15 - - 109 (38)	4,108 885 52,051 41,957 7,893 65 147 4,994 (2,807)	17 4 199 173 	667 144 7,774 3,844 - 0 4 - 667 786 (375)	34 7 66 1,443 - 238 - 87 69 - 283 (63)	- -444 (376) -	(1
5 7 8 9 0 1 2 3 4 5 6 7 8 9	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Materiang Lighting Facilities Distribution SE Equipment Labor Retail 100%, Class = Net Plant Retail 100%, Renoved Total Construction Work in Progress		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550 (11,872)	0 (441,889) (137,313) (254,414) 0 (267,048) 0 0 (15,761) 0 (2,759)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872)	354 0 82,425 - - -	14,600 3,145 195,750 164,217 - 55,352 - 2,740 2,111 2,745 - 667 23,164 (11,872) - 649,404	8,940 1,926 124,653 106,887 43,369 2,392 1,700 15,200 (7,541)	168 10,367 9,479 3,537 176 175 1,314 1647)	12 639 434 -	4,108 885 52,051 41,957 7,893 65 147 - 4,994 (2,807)	17 4 199 173 - - 0 0 0 21 (11)	667 144 7,774 3,844 - 243 0 4 - 667 786 (375)	34 7 66 1,443 - 238 - 87 69 - - 288 (53)	144 13761 - 2,814	(1 -
6 7 8 9 0 0 1 1 2 2 3 4 4 5 6 7 8 9 9 0 0	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Lighting Pacifier Distribution Metaring Lighting Pacifier Distribution SE Equipment Labor Retail 100%, Class = Net Plant Retail 100%, Class = Net Plant Retail 100%, Class = Net Plant		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550 (11,872) 739	0 (441,899) (197,313) (254,414) 0 (267,048) 0 0 0 (15,761) 0 (2,759) 0 (739)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872) 0	354 0 82,425 - - - - - - - - - - -	14,600 3,145 195,750 164,217 - 55,352 - 2,740 2,111 2,745 667 23,164 (11,872)	8,940 1,926 124,653 106,887 43,369 2,392 1,700	168 10,367 9,479 - 3,537 - 176 175 - - 1,314 (647)	12 639 434 - 72 - 20 15 - - 109 (38)	4,108 885 52,051 41,957 7,893 65 147 4,994 (2,807)	17 4 199 173 	667 144 7,774 3,844 - 0 4 - 667 786 (375)	34 7 66 1,443 - 238 - 87 69 - 283 (63)	- -444 (376) -	(1 -
6 7 8 9 0 1 2 3 4 5 6 7 8 9	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Materiang Lighting Facilities Distribution SE Equipment Labor Retail 100%, Class = Net Plant Retail 100%, Renoved Total Construction Work in Progress		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 667 26,550 (11,872) 739	0 (441,899) (197,313) (254,414) 0 (267,048) 0 0 0 (15,761) 0 (2,759) 0 (739)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872) 0	354 0 82,425 - - - - - - - - - - -	14,600 3,145 195,750 164,217 - 55,352 - 2,740 2,111 2,745 - 667 23,164 (11,872) - 649,404	8,940 1,926 124,653 106,887 43,369 2,392 1,700 15,200 (7,541)	168 10,367 9,479 3,537 176 175 1,314 1647)	12 639 434 -	4,108 885 52,051 41,957 7,893 65 147 - 4,994 (2,807)	17 4 199 173 - - 0 0 0 21 (11)	667 144 7,774 3,844 - 243 0 4 - 667 786 (375)	34 7 66 1,443 - 238 - 87 69 - - 288 (53)	144 13761 - 2,814	1 (1 (2,0000)
6778899001122334455	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Metering Lighting Facilities Distribution SE Equipment Labor Retail 100%, Cleas = Net Plant Retail 100%, Renoved Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use		14,954 445,035 415,487 418,631 0 322,400 2,740 2,111 18,507 657 26,550 (11,872) 739 1,853,860	0 (441,889) (197,313) (254,414) 0 (267,048) 0 0 (15,761) 0 (2,759) (739) (1,119,926)	14,954 3,145 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872) 0 733,935	354 0 82,425 - - - - - - - - - - - - - - - - - - -	14,600 3,145 195,750 164,217 55,352 2,740 2,111 2,745 667 23,164 (11,872) 649,404 0.88483	8,940 1,926 124,653 106,887 43,369 2,392 1,700 15,200 (7,541) 418,028 0,64371	158 10,367 9,479 - 3,537 - 176 175 - 1,314 (647) - 35,856 0,95521	12 639 424 - 72 - 20 115 - 109 (38) - 2,053 0,00316	4,108 885 52,051 41,957 7,893 - 65 147 - 4,994 (2,807) 164,664 0.25356	17 4 199 173 - 0 0 0 - 21 (11) 631 3,00097	667 144 7,774 3,844 - 243 - 0 4 - 667 786 (375) - 22,738 0,03501	34 7 66 1,443 - 238 - 87 69 - - 288 (63) - 2,621	144 13761 - 2,814	(1 -
6 7 7 8 9 9 0 1 1 2 3 3 4 4 5 5 6 6 7 7 8 8 9 9 0 0 1 1 1 1 1 2 2 3 3 1 1 1 1 1 1 1 1 1 1 1	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Service Distribution Secondary Obstribution Secondary Obstribution Service Distribution Security Distribution Security Research Distribution Security Research Distribution Security Research Resear		14,954 445,035 415,487 418,631 0 322,400 0 2,740 2,111 18,507 667 26,550 (11,873) 739 1,858,860	0 (441,889) (197,313) (254,414) 0 (267,048) 0 0 (15,761) 0 (2,759) 0 (739) (1,119,926)	14,954 3,145 278,175 166,217 0 55,352 0 2,740 2,111 2,745 667 23,790 (11,872) 0 733,935	354 0 82,425 - - - - - - - - - - - - - - - - - - -	14,600 3,145 195,750 164,217 55,352 -, 2,740 2,111 2,745 667 23,164 (11,872) 0.88483	8,940 1,926 124,653 106,887 43,369 2,392 1,700 15,200 (7,541) 418,028 0,64371	158 10,367 9,479 3,537 176 175 - 1,314 1647) 35,856 0,95521	12 639 434 - 72 - 20 15 109 (38) 2,053 0,00316	4,108 885 52,051 41,957 7,893 - 65 147 - 4,994 (2,807) 164,664 0.25356	17 4 199 173 	667 144 1,774 3,844 - 243 - 0 4 - 667 786 (875) 22,738 0,03501	34 7 66 1,443 - 238 87 69 - - 283 (63) - 2,621 0.00404	144 13761 - 2,814	-
5778899001122334455	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Service Distribution Service Distribution Service Lighting Facilities Distribution SE Equipment Labor Retail 100%, Class = Net Plant Retail 100%, Renoved Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Pasking Demand		14,954 445,035 415,487 418,631 0 32,400 0 2,740 2,111 18,507 667 26,550 (11,872) 739 1,853,860	0 (441,889) (137,313) (254,424) (267,048) (267,048) (27,754) (27,759) (27,759) (7,739) (1,119,926)	14,954 3,45 278,175 164,217 0 55,352 0 2,740 2,111 2,745 667 28,790 (11,872) 0 733,935	354 0 82,425 - - - - - - - - - - - - - - - - - - -	14,600 3,145 195,750 164,217 55,352 2,740 2,111 2,745 667 23,164 (11,872) 649,404 0.88483	8,940 1,926 124,653 106,887 43,369 - 2,392 1,700 (7,541) 418,028 0,64371	158 10,367 9,479 2,537 - 176 175 - 1,314 1647) 35,856 0,95521	12 639 434	4,108 885 52,051 41,957 7,893 - 65 147 - 4,994 (2,807) 164,664 0.25356	17 4 199 173 	667 1444 7,774 3,844 243 0 4 667 786 (375) 22,738 0,03501	34 7 7 66 1,443 - 238 - 5 69 283 (63) 2,621 0,00404	144 13761 - 2,814	-
577889900112233445566	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Service Distribution Secondary Obstribution Secondary Obstribution Service Distribution Service Retail 100%, Class – Net Plant Retai		14,954 44,035 415,487 418,631 0 222,400 0 27,440 2,111 18,507 667 726,555 (11,872) 733 0 1,853,860	0 (441,889) (197,313) (254,414) 0 (267,048) 0 0 0 (15,761) 0 0 (2,759) 0 (739) (1,119,926)	14,954 3,145 278,175 164,217 164,217 165,352 0,2,740 2,111 2,745 667 23,790 (11,872) 0 733,995	354 82,425	14,600 3,145 195,750 164,217 55,352 -2,740 2,111 2,745 667 23,164 (11,874) 0,88493	8,940 1,926 124,653 106,887 43,369 2,392 1,700 15,200 (7,541) 418,028 0,64371 2,592 702 10,669	158 10,367 9,479 2,537 176 175 1,314 1647) 255,856 0,05521	12 639 434 72 20 15 109 (38) 2,053 0,00316	4,108 6,505 52,051 41,957 7,893 65 147 - - - - 4,994 (2,807) - 164,664 0,25356	17 4 199 173 0 0 0 211 (111) 531 9,00097	667 144 7,774 3,844 243 0 4 - 667 786 (875) - 22,738 0,03501	34 7 7 66 1,443 - 238 - 97 - - - 283 (63) 2,621 0,00404	144 13761 - 2,814	-
5 7 8 8 9 9 0 0 1 1 2 2 2 3 3 4 4 5 5 6 6 7 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Service Distribution Service Distribution Service Lighting Facilities Distribution Service Total Construction More In Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Passing Demand Production Passing Demand Transmission Distribution Primary		14,954 445,035 415,487 418,631 0 20,00 0 27,400 0 2,740 2,111 18,507 667 26,550 (11,872) 739 1,853,860 98,700 1,175 23,808 2,557	0 (441,899) (137,313) (254,414) 0 0 0 0 0 0 (15,754) (759) (1,119,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,954 3,145 278,175 164,217 053,352 0 2,740 2,745 23,790 (11,872) 738,935	954 0 82,425 	14,600 3,145 195,750 164,217	8,940 1,926 124,633 105,887 43,269 2,392 1,700 (7,541) 418,028 0,54371 2,592 702 10,669	158 10,367 9,479 3,537 - 176 175 - 1,314 1647) - 35,856 0,95521	12 699 434	4,108 855 52,051 41,957 7,893 65,147 - 4,994 (2,807) 164,664 0,25356	17 4 199 173 0 0 0	667 144 7,774 3,844 0 4 - 667 786 (875) 22,738 0,03501	34 7 66 1,443 - 238 87 69 9 283 (53) 2,621 0,00404	2,814 0.00433	(0.000.0)
67788990012234455667788990012	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Patient Distribution Patient Distribution Patient Distribution Patient Lighting Facilities Distribution Patient Retail 100%, Class – Net Plant Retail 100%, Class – Net Plant Retail 100%, Class – Net Plant Retail 100%, Removed Total Construction Work in Progress Total Construction Work in Progress Total Construction Work in Progress Production Base Demand Production Passing Demand Transmission Distribution Primary Labor Labor		14,954 44,525 415,487 418,631 0 322,400 0 2,740 2,111 18,507 667 726,550 (11,872) 733 1,853,850 98,700 1,175 22,808 2,557 3,462	0 (441,899) (197,313) (254,414) 0 (267,048) 0 0 0 (15,751) (7,752) (7,979) (1,119,926) (94,468) 0 0	14,954 3,145 278,175 164,217 64,217 65,352 0 2,740 2,111 2,745 667 7 28,790 (11,872) 0 783,935	954 0 82,425 	14,600 3,145 195,759 164,217 55,352 2,740 2,111 2,745 667 723,164 (11,872) 649,404 0,88483 4,232 1,147 15,754 2,557 3,377	\$ 940 1,926 124,653 106,887 43,269 2,392 1,700 1,500 (7,514) 418,028 0,64371 2,592 702 1,066 9,166 1,664	168 10,367 9,479	12 (39) (434) (-7) (-7) (-7) (-7) (-7) (-7) (-7) (-7	4,108 855 52,051 41,957 7,993 65 147 - - - 4,994 (2,807) 1151,664 0,25356	17 4 9 199 173 	667 144 7,774 3,864 - 243 - 667 7 786 (375) 2,278 0,03501	34 7 66 1,443 238 87 69 - 283 (63) 2,621 0,00404	2,814 0.00433	(0.0000
67788990012234455667788990012	Production Solar Demand Transmission Distribution Primary Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Service Distribution Service Distribution Service Lighting Facilities Distribution Service Total Construction More In Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Passing Demand Production Passing Demand Transmission Distribution Primary		14,954 445,035 415,487 418,631 0 20,00 0 27,400 0 2,740 2,111 18,507 667 26,550 (11,872) 739 1,853,860 98,700 1,175 23,808 2,557	0 (441,899) (137,313) (254,414) 0 0 0 0 0 0 (15,754) (759) (1,119,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,954 3,145 278,175 164,217 053,352 0 2,740 2,745 23,790 (11,872) 738,935	954 0 82,425 	14,600 3,145 195,750 164,217	8,940 1,926 124,633 105,887 43,269 2,392 1,700 (7,541) 418,028 0,54371 2,592 702 10,669	158 10,367 9,479 3,537 - 176 175 - 1,314 1647) - 35,856 0,95521	12 699 434	4,108 855 52,051 41,957 7,893 65,147 - 4,994 (2,807) 164,664 0,25356	17 4 199 173 0 0 0	667 144 7,774 3,844 0 4 - 667 786 (875) 22,738 0,03501	34 7 66 1,443 - 238 87 69 9 283 (53) 2,621 0,00404	2,814 0.00433	(1 -

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 6 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) · (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
244	Production Base Demand		65,502	0	65,502	0	65,502	40,110	3,497	245	18,431	76	2,991	152		14
245	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,176	364	26	1,919	S	311	16	-	
246	Production Peaking Demand		0	7,619	7,619	180	7,438	4,555	397	28	2,093	9	340	17	-	-
247 248	Production Base Energy Production Intermediate Energy		112,485	0	112,485	1	112,484	60,632	6,148	583	36,875	181	7,139	927	-	
249	Production Peaking Energy		96,569	0	96,569	1,995	94,574	50,978	5,169	490	31.003	152	6,002	780		
250	Production Solar Demand		981	0	981	0	981	601	52	4	276	1	45	2		
251	Energy Avg Rate Sales		8,798	(8,798)	0											
252	Distribution Metering		0	0	0										-	
253	Labor		(264,802)	264,802	٥											
254	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(261,683)		(1,893)	(81,832)	(344)	(12,751)	(5,160)	(9,375)	(125)
255	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,773	10,167	1,150	3,780	0	12	4,995	-	
256 257	Retail 100%, Class = Prod		(205,287)	667	(204,620)		(204,620)	(125,299)		(765)	(57,576)	(237)	(9,343)	(475)	41.000	
257	Retail 100%, Class = Net Plant Retail 100%, Class = T&D		473,238 (105,072)	0 3,474	473,238		473,238 (101,598)	300,604 (65,518)	25,806 (5,577)	1,529	111,906 (21,078)	426 (74)	14,955 (2,320)	2,507	14,977 (5,890)	527 (169)
259	Retail 100%, Class = Metering		13,801	5,474	13,801		13,301	11,114	1,145	98	962	3	27	453	13,6501	(103)
260	Retail 100%, Removed		417,800	(417,800)	(0)		19,001	11,114	1,143	-	302			433		- 5
261	Wholesale 100%		27,572	0	27,572	27,572	-								-	
262	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,433)	(474)	(33)	(2,497)	(10)	(405)	(21)	-	-
263	Gross Total Plant		405,360	0	405,360	27,551	377,809	239,297	20,561	1,248	89,350	342	12,219	2,018	12,418	356
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,526)		(39)	(3,155)	(12)	(473)	(5)		-
265	Total Working Capital		770,312	(140,482)	629,830	41,947	587,883	384,381	33,152	2,381	130,458	520	18,747	5,523	12,131	590
265 267	Total Working Capital Allocator						0.93340	0.65384	0.05639	0.00405	0.22191	0.00088	0.03189	0.00939	0.02063	0.00100
268																
	Total Rate Base															
270	Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	16,292,332	1,399,890	84,944	6,083,340	23,256	831,926	137,428	845,491	24,205
271	Accumulated Depreciation		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,556,789)	(392,424)	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	(3,618)
272	Net Electric Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,735,542	1,007,466	59,707	4,368,806	16,629	583,829	97,868	584,717	20,587
273	Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	418,028	35,856	2,053	164,664	631	22,738	2,621	2,814	(1)
274	Plant Held for Future Use		129,703	(94,468)	35,235	7,174	28,061	17,839	1,513	97	7,349	29	1,085	82	65	2
275 276	Working Capital Total Rate Base		770,312 24,917,406	(140,482)	629,830 21,465,781	41,947 1.725.288	587,883 19.740.498	364,381 12.555.791	33,152 1.077.987	2,381 64.239	130,458 4,671,277	520 17.809	18,747 626,399	5,523 106.093	12,131 599.726	590 21.178
277	Total Rate Base Allocator		24,917,406	(5,451,625)	21,465,761	1,725,285	0.91963	0.63604	0.05461	0.00325	9,23663	0.00090	0.03173	0.00537	0.03038	
278	Total race best modator						0.52505	0.03054	0.02-101	0.00323	0.23000	0.00000	0.03273	0.0000	0.03030	0.00207
279																
	lass Revenue		- C. W. W. V.	3.76.5	- AZ 35- X		40,000	A (W -4.		0.100	20.0		- 1/2/03			
281	Present Revenue		5,420,537	(2,630,772)	2,789,765	*	2,789,765	1,878,664	192,006	8,769	625,560	1,990	71,654	11,122	-	*
282	Production Solar Demand		75,050	5,003	80,053	(0)	80,053	49,020	4,274	299	22,525	93	3,655	186		15
283	EV Solution Lighting Facilities Revenue		6,015 88,800		6,015 88,800		5,015 88,800								98,800	6,015
285	Retail Revenue		5,590,402	(2,625,769)	2,964,633	(0)	2,964,633	1,927,684	196,280	9,069	648,085	2,083	75,309	11,308	88,800	
286	Wholesale 100%		19.854	(4,023,753)	19,854	19,864	2,554,555	1,527,004	230,200	-	540,003	2,000	.5,303	-	-	0,010
287	Total Class Revenue		5,610,266	(2,625,769)	2,984,497	19,864	2,964,633	1,927,684	196,280	9,069	648,085	2,083	75,309	11,308	88,800	6,015
288	Total Retail Sales of Electric & Lighting Allocator						0.99334	0.67341	0.06883	0.00314	0.22423	0.00071	0.02568	0.00399	-	-
289																
290	Function Allocator for Electric Revenue:															
291	Return - Pretax Op Exp		5,839,395	(24,802,848)	(18,963,453)	190,082	3,010,561	1,925,241	165,755	10,965	688,302	2,683	96,201	21,615	95,636	
292 293	Less Lighting Facilities Return & Pretax Op Exp net of Lighting Fac.		(99,800) 5,739,595	(24,802,848)	(99,800) (19,063,253)	190,082	(99,800) 2,910,762	1,925,241	165,755	10,965	688,302	2,683	96,201	21,615	(95,636)	[4,154]
293	Function Allocator for Electric Revenue		5,739,393	(24,502,046)	(19,065,255)	190,002	1.00000	0.66142	0.05695	0.00377	0.23647	0.00092	0.03305	0.00743	0.00000	
295										//						
296																
	Revenue Credits				5.55	7.77										
298	Transmission		14,526	0	14,526	4,304	10,222	6,509	541	33	2,718	10	406	3		
299	Distribution Primary		239	0	239	-	239	155	14	1	61	0	6	2		-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,663	462	9	1,031		32	31		
301 302	Distribution Service Lighting Facilities		33,309 0	0	33,309 0		33,309	29,077	2,143	243	791	0	1	1,054		
303	Retail 100%. Class = # Bills		274	0	274		274	239	18	2	7			9		0.0
304	Retail 100%, Class = Prod		0	ő	- 74				-							1.0

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 7 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
305	Wholesale 100%		191,461	0	191,461	191,461	-	-				-		-		
306	Rate Base		582	0	582	45	537	341	29	2	127	0		3	16	1
307	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,986	3,207	290	4,735	11		1,102	16	1
308	Total Revenue Credits Allocator						0.20923	0.81039	0.06190	0.00559	0.09139	0.00021	0.00891	0.02128	0.00031	0.00001
310																
	O&M Expense Production Demand															
313	Production Base Demand		32,622		32,622	0	32,622	19,976	1,742	122	9,179	38	1,490	76		
314	Production Intermediate Demand		2,921		2,921	140	2,781	1,703	148	10	782	3				
315	Production Peaking Demand		4,990		4,990	118	4,872	2,983	260	18	1,371	6	222	11		
316	Production Solar Demand		14,806	(1,500)	13,306	0	13,306	8,148	710	50	3,744	15		31	-	
317	Production Demand O&M Subtotal		55,339	(1,500)	53,839	258	53,581	32,810	2,961	200	15,077	62	2,447	124	0	0
318	Production Demand O&M Allocators			,			0.99521	0.61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.00000
319	Desductive Faces															
321	Production Energy Production Base Energy		102,441		102,441	0	102,440	55,218	5,599	531	33,582	164	6,501	844	_	
322	Production Intermediate Energy		9.887		9.887	594	9,293	5,009	508	48	3.046	15		77		
323	Production Peaking Energy		8,478		8,478	175	8,303	4,476	454	43	2,722	13		68	_	_
324	Production Solar Energy		7.757		7,757	0	7,757	4.181	424	40	2,543	12	492	54	-	
325	Production Energy O&M Subtotal		128,563	D	128,563	770	127,793	68,884	6,985	662	41,893	205	8,110	1,053	D	0
326	Production Energy O&M Allocators						0.99401	0.53903	0.05466	0.00518	0.32782	0.00161	0.06346	0.00924	0.00000	0.00000
327	The second second															
328	Production O&M Total		183,902	(1,500)	182,402	1,028	181,374	101,695	9,845	863	56,970	267	10,557	1,178		0
329	Production O&M Total Allocators						0.99436	0.56069	0.05428	0.00476	0.31410	0.00147	0.05820	0.00649	0.00000	D.00000
330																
	Transmission															
332	Production Base Demand		235		235	0	235	144	13	1	66	0		1	-	11.50
333	Production Intermediate Demand		15		15	1	14	8	1	0	4	0	_	0	-	-
334	Production Peaking Demand		126		126	3	123	75		0	34	0	6	0	-	15.4
335	Production Solar Demand		136		136	0	136	83	7	1	38	0		0	-	
336	Transmission		30,910		30,910	9,159	21,751	13,851	1,152	71 0	5,784	22		0		
337	Transmission - Radials Transmission O&M Total		127 31,548	0	127 31,548	9,163	127 22,386	14,243		73	5,960	23		9	0	. 0
339	Transmission O&M Allocators		31,340		31,346	9,103	0.70957	0.63624	0.05297	0.00328	0.26626	0.00102		0.00038	0.00000	0.00000
340	Transmission Odwizanocadas						0.70337	0.03024	0.03237	0.00320	0.20020	0.00102	0.03303	0.00030	0.00000	0.00000
	Distribution															
342	Distribution Primary		47,524		47,524		47,524	30,933	2,743	126	12,142	50	1,113	418		
343	Distribution Secondary		19,105		19,105		19,105	14,969	1,221	25	2,724		84	82		
344	Distribution Service		10,030		10,030		10,030	8,756	645	73	238	0	0	317		
345	Distribution Metering		9,787		9,787		9,787	7,881	812	69	682	2	19	321		
346	Lighting Facilities		10,015		10,015	-	10,015		-	-	-	-	-	-	10,015	
347	EV Solution		76		76		76									76
348	Distribution IS Equipment		25		25	-	25	-	-			-	25		-	
349	Distribution O&M Total		96,564	0	96,564	0	96,564	62,539	5,421	293	15,787	52		1,138	10,015	76
350	Distribution O&M Allocators						1.00000	0.64765	0.05614	0.00303	0.16349	0.00054	0.01285	0.01179	0.10372	0.00079
351																
353	Customer Accounting Distribution Service		0		0	0	_			_	_		_			100
354	Distribution Metering		241		241	0	241	194	20	2	17	. 0				
355	Retail 100%, Class = # Bills		77.638		77,638	0	77,638	67.752	5,000	565	1.859	ŏ	6	2,456		
356	Customer Accounting O&M		77,879	0	77,879	· o	77,879	67,946	5,020	567	1,876	0	- 6	2,464	0	0
357	Customer Accounting O&M Allocators		,073		,5*5		1.00000	0.87246	0.06445	0.00728	0.02408	0.00000	30000.0	0.03164	0.00000	0.00000
358																
	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,610	266	30	99	0	0	131	-	
361	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,610	266	30	99	0		131	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87266	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
363	n-l															
364 S	sales Retail 100%. Class = # Bills		16,698		16,698	0	16,698	14,572	1,075	122	400	0	1	528		
303	Netali 100/4, CRESS = # BIIIS		19,698		10,098	U	10,098	14,572	1,075	122	400	U	1	328		

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 8 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
					Total									- 1		
Line			Total System	Total System	System		Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	per Books	Adjs	Adjusted	Non-Retail	Adjusted	Residential	Demand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Solution
	(Present Revenue)				(3) - (4)	_	(5) - (6)									
366	Sales O&M		16,698	0	16,698	0	16,698	14,572	1,075	122	400	0	1	528	0	0
367	Sales O&M Allocators						1.00000	0.87266	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
368																
369	Admin and General Labor		184,024	(26,389)	157,635	4.152	153,483	100,717	8,709	721	33,088	139	5,211	1,872	2,942	84
371	Distribution Primary		0	(20,303)	0	*,102	200,100	100,71	0,703		33,000			-,0.2	2,512	
372	Gross Total Plant		24,718	0	24,718	1,680	23,038	14,592	1,254	76	5,448	21	745	123	757	22
373	Retail 100%, Class = # Bills		6,053	(2,745)	3,309	-	3,309	2,887	213	24	.79	0	a	105		
374 375	Retail 100%, Class = T&D Retail 100%, Resid, Cust		0	0	0			:	:	:	:	:	:	:		:
376	Retail 100%, Removed		0	0	0											
377	Wholesale 100%		0	0	0											
378	Admin & General O&M		214,795	(29,133)	185,661	5,832	179,829	118,196	10,175	921	38,615	160	5,956	2,100	3,699	106
379 380	Admin & General O&M Allocators						0.96859	0.65727	0.05658	0.00457	0.21473	0.00089	0.03312	0.01168	0.02057	0.00059
	Recoverable Clause O&M															
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-			-		-	-	-	-	-
383	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-		-	-	-	-
384 385	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
	Total O&M		2,827,117	(2,232,227)	594,890	16,023	578,867	382.801	32,989	2,769	119,707	503	18,653	7,548	13,714	182
	Total O&M Allocators						0.97307	0.66129	0.05699	0.00478	0.20680	0.00087	0.03222	0.01304	0.02369	0.00032
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr) Total Adjusted O&W		2,827,117	(2,232,227)	594,890	16,023	578,867	382,801	32,989	2,769	119,707	503	18,653	7,548	13,714	182
391	Total Adjusted Osivi		2,827,117	(2,232,227)	594,890	16,023	5/8,86/	582,801	52,989	2,769	119,/0/	503	18,653	7,548	13,/14	182
392																
	Depreciation Expense															_
	Production Plant															
395 396	Production Base Demand Production Intermediate Demand		334,499 49,702	(30,278)	304,221 22,585	1,081	304,220 21,504	186,289 13,168	16,242 1,148	1,138	85,602 6,051	353 25	13,891 982	706 50		•
390	Production Intermediate Demand Production Peaking Demand		19,735	11,258	30,993	734	30,259	13,529	1,616	113	8,514	35	1,382	70		•
398	Production Solar Demand		82,499	(17,417)	65,083	0	65,083	39,853	3,475	243	18,313	75	2,972	151		-
399	Retail 100%, Removed		1,598	(1,593)	0	-	-			-	-			-	-	-
400	Production Plant Total		488,028	(65,145)	422,882	1,816	421,066 0.99571	257,840	22,481	1,575 9.00374	119,480	488	19,226 0.04566	977	0 00000	0
401 402	Production Plant Allocators						0.99571	0.61235	0.05339	0.00574	0.28138	0.00116	0.04300	0.00232	0.00000	0.00000
	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	952	83	6	438	2	71	4	-	-
405 406	Production Intermediate Demand		96 921		96 921	5 22	91 899	56	5 48	9	26 253	0	41	0		
400	Production Peaking Demand Production Solar Demand		1,023		1,023	0	1,023	551 626	55	4	288	1	47	2 2		
408	Transmission		155,993	(15,006)	140,988	41,776	99,212	63,178	5,254	324	25,381	101	3,940	34		
409	Transmission - Radials		999		999	-	999	636	53	3	266	1	40	0		-
410	Distribution Primary		0	145.005	0	44.000	400 700	66.000	5.498	341	20.004	106	4.143	42		- 0
411	Transmission Plant Total Transmission Plant Allocators		160,588	(15,006)	145,582	41,802	103,780 0.71286	0.63596	5,498 0.05298	0.00328	27,651 0.26644	0.00102	4,143 0.03992	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		648,615	(80,151)	568,464	43,618	524,846	323,839	27,978	1,915	146,131	594	23,369	1,019	0	0
415	Prod and Trans Plant Allocators						0.92327	0.61702	0.05331	0.00365	0.27843	0.00113	0.04452	0.00194	0.00000	0.00000
	Distribution Plant															
418	Distribution Primary		155,381	(16,118)	139,263		139,263	90,644	8,039	368	35,581	147	3,260	1,224		
419	Distribution Primary (MDS)		0	D	0					1						-
420	Distribution Secondary		83,375	(12,064)	71,311	-	71,311	55,873	4,557	92	10,169		313	307	-	
421 422	Distribution Secondary (MDS) Distribution Service		19,352	0 (14)	0 19,338		19,338	16,881	1,244	141	459		1	612		
423	Distribution Metering		28,507	(2)	28,505		28,505	22,955	2,364	202	1,986	6	55	936		
424	Lighting Facilities		35,675	(1,019)	34,656		34,656						-		34,656	
425	Distribution IS Equipment		0	0	0	•		-		•				•		
426	EV Solution		2,327	0	2,327		2,327									2,327

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 9 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
П					Total	7										
Line			Total System	Total System	System		Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	per Books	Adjs	Adjusted	Non-Retail	Adjusted	Residential	Demand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Solution
1 1	(Present Revenue)				(3) + (4)		(5) - (6)							- 1		
427	Distribution Plant Total		324,617	(29,218)	295,399	0	295,399	186,353	16,205	803	48,196	153	3,629	3,078	34,656	2,327
428	Distribution Plant Allocators						1.00000	0.63085	0.05486	0.00272	0.16315	0.00052	0.01228	0.01042	0.11732	0.00788
429																
430 431	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		485,205	(44,224)	440,981	41,802	399,179 0.90521	252,353 0,63218	21,702 0.05437	1,144 0,00287	75,847 0,19001	259 0.00065	7,77 1 0.01947	3,120 0.00782	34,656 0.08682	2,327
432	Total Trans with Disc Finite Principality						0.50522	UUDEIU	0.00-101	GIGGEO.	0125001	0.0000	0.025-17	0.00702	0.00002	0.00505
433	Total Prod, Trans and Dist Plant		973,233	(109,369)	863,864	43,618	820,245	510,193	44,183	2,719	194,326	747	26,997	4,097	34,656	2,327
434	Total Prod, Trans and Dist Plant Allocators						0.94951	0.62200	0.05387	0.00331	0.23691	0.00091	0.03291	0.00500	0.04225	0.00284
	General & Intangible Plant															
437	Labor		89,542	(1,967)	87,575	2,307	85,268	55,954	4,838	401	18,382	77	2,895	1,040	1,634	47
438	Retail 100%, Class = # Bills		10,834		10,834		10,834	9,455	698	.79	259	0	1	343		
439	Retail 100%, Class = Net Plant		0	is sent	0 400	2,307	-	65,409	5,536	480	18,641	- 77	2000	1,363		47
441	General & Intangible Plant Total General & Intangible Plant Allocators		100,377	(1,967)	98,409	2,307	96,103 0.97656	0.68061	0.05760	0.00499	0.19397	0.00081	2,896 0.03013	0.01439	1,634 0.01701	0.00049
442							0.07.000				0122057	0100002			0.02.02	0,000.15
	Energy Storage Plant															
444 445	Energy - Production Total Sales Energy Storage Plant Total		- 0	0	0	- 0	- 0	. 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
445	Energy Storage Plant Hotal		U	U	U	0	. "	. "	. "	. "		. "		-		
447																
448																
449	Labor		0	0 229	5,743	-	5,743		370	42	137				- 1	
450 451	Retail 100%, Class = # Bills Retail 100%, Class = Net Plant		5,513 1,308	229	1,308	- 1	1,308	5,011 831	71	42	309	1	41	182	41	1
452	Retail 100%, Class = T&D		581	0	581	-	581	375	32	2	121	0	13	4	34	1
453	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,752	593	51	498	2	14	235		
454 455	Retail 100%, Class = Dist Secondary Retail 100%, Class = Prod		1,851 4,383	(3,816)	1,851 567	-	1,851 567	1,450 347	118 30	2	264 160		8 26	8	-	1.5
456	Retail 100%, Class = Prod Retail 100%, Removed		12,518	(12,518)	(0)		(0)	34.7	30		160		26	. 1		-
457	Wholesale 100%		0	0	0	-	- 107	-	-	-	-	-	-	-		-
458	Other Plant Total		32,435	(15,242)	17,193	0	17,193	13,767	1,214	103	1,489	4	103	436	75	2
459	Total Depreciation Expense		1,106,044	(126,578)	979,466	45,925	933,540	589,368	50,933	3,301	214,456	828	29,996	5,916	36,366	2,376
461	Total Depreciation Expense Allocators		1,100,044	(120,576)	9/9,400	45,325	0.95311	0.63133	0.05456	0.00354	0.22972	0.00089	0.03213	0.00634	0.03895	0.00254
462														4.54	0.2002	
463																
464	Taxes Other than Income Tax Labor		16,879	0	16,879	445	16,434	10.784	932	77	3,543	15	558	200	315	9
466	Net Total Plant		194,767	(667)	194,099	15,260	178,839	113,600	9,752	578	42,290	161	5,651	947	5,660	199
467	Transmission		4,108	(4,108)	۵	,		,	-,	-		-	-,	-	-,	-
468	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-		-		-		-
469 470	Retail 100%, Removed Total Taxes Other		274,129 497,023	(274,129)	210.978	15,704	195.274	124.384	10.685	655	45.833	176	6.209	1.148	5.975	208
471	Total Taxes Other Allocator		457,023	(200,015)	110,570	2,704	0.92556	0.63697	0.06472	0.00336	0.23471	0.00090	0.03180	0.00588	0.03060	0.00107
472	1,71,000,000															
473	Y - F															_
474	Income Tax Expense Total Revenue	Line 13	5,857,886	(2,625,769)	3,232,117	215,675	3,016,442	1,969,670	199,487	9,358	652,820	2,094	75,770	12,410	88,816	6,016
476	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,646,174)	1,784,010	77,652	1,706,358	1,095,713	94,535	6,721	379,683	1,506	54,816	14,605	56,013	2,765
477	Net Oper. Income (NOI) before Tax	-100	1,427,702	20,405	1,448,107	138,023	1,310,084	873,957	104,952	2,637	273,137	588	20,954	(2,195)	32,803	3,251
478 479	Interest Expense NOI Before Tax Less Interest	Line 8 x WACC Ln 477 - Ln 478	455,725 971,977	(61,314) 81,719	394,411 1,053,696	31,700 106,322	362,711 947,374	230,699 543,258	19,807 85,146	1,180	85,830 187,307	327 260	11,509 9,445	1,949	11,019 21,784	389 2.861
480	INDI DELOIS LAN DESS INTERESS.	DI #// : LII #/G	3/1,9//	61,13	1,015,030	100,522	347,374	D=3,236	03,146	1,437	101,307	260	5,445	(4,145)	21,/84	2,001
481	State Income Tax Expense															
482	Net Oper, Income Less Int. Exp.	Line 479	971,977	81,719	1,053,696	106,322	947,374	643,258	85,146	1,457	187,307	260	9,445	(4,145)	21,764	2,861
483 484	Fed & St Permanent Differences State Temporary Differences	JSS Sch. 12 JSS Sch. 12	22,278 (673,572)		22,278 (673,572)	1,524 (46,079)	20,754 (627,493)	13,145 (397,442)	1,129 (34,150)	69 (2,072)	4,908 (148,400)	19 (567)	671 (20,294)	111 (3,352)	682 (20,625)	(590)
484	State Taxable Income	Ln 482:484	320.683	81.719	402,402	61,768	340,634	258,961	52,125	(546)	43.816	(288)	(10,178)	(7,386)	1,841	2,291
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5,50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	17,638	4,495	22,132	3,397	18,735	14,243	2,867	(30)	2,410	(16)	(560)	(406)	101	126

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

Page 10 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1A RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,534	34,512	21,859	1,878	114	8,162	31	1,116	184	1,134	32
489 490	State Portion of Direct Adjs. Total State Income Tax Exp.	JSS Sch. 12 Ln 487:489	54.684	4.495	59.179	5.932	53.247	36.102	4.745	- 84	10.572	15	556	(222)	1,236	158
491	Total State lifeoine Tax Exp.	EII 407.403	54,004	4,455	39,113	3,352	33,247	30,102	4,745		10,572	15	550	(222)	1,230	1.0
492	Federal Income Tax Expense															
493	Net Oper, Income Less Int, Exp. Fed & St Permanent Differences	Line 479 JSS Sch. 12	971,977 22,278	81,719	1,053,696	106,322	947,374 20,754	643,258 13.145	85,146 1,129	1,457	187,307 4.908	260 19	9,445 671	(4,145) 111	21,764	2,861
494	Fed Temporary Differences	JSS Sch. 12 JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)	(384,837)		(2,006)	(143,693)	(549)	(19,651)	(3,246)	(19,971	
496	State Income Tax Exp. (Cur.)	Line 487	(17,638)	(4,495)	(22,132)	(3,397)	(18,735)	(14,243)		30	(2,410)	16	560	406	[101]	
497	Fed. Taxable Income	Ln 493:496	324,407	77,225	401,632	59,832	341,800	257,323	50,342	(451)	46,112	(254)	(8,975)	[6,874]	2,394	2,183
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	68,126	16,217	84,343	12,565	71,778	54,038	10,572	(95)	9,684	(53)	(1,885)	(1,443)	503	
500	Current NOL Adjustment	JSS Sch. 12 Ln 499:500	68,126	16,217	84,343	12,565	71,778	54.038	10,572	(95)	9,684	(53)	(1,885)	(1,443)	503	458
502	Fed. Inc. Tax after Adjs. (Cur.) Fed. Inc. Tax before Adjs. (Def.)	Ln 499:500 Ln 495 x Ln 498	136,964	16,217	136,964	9,370	127,594	54,038 80,816	6,944	421	30,176	115	4,127	682	4,194	
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 496	(7,780)		(7,780)	(532)	(7,248)	(4,590)		(24)	(1,714)	(7)	(234)	(39)	(238)	
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)		(1,297)	(822)		(4)	(307)	(1)	(42)	(7)	(43	
505	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	,	(57,618)		(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	(2,073)	
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(534)	-	(534)	(37)	(498)	(315)		(2)	(118)	(0)	(16)	(3)	(16)	
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(13,625)		(71)	(5,087)	(19)	(696)	(115)	(707)	
508	Total Federal Income Tax Exp.	Ln 501:507	114,930	15,932	130,862	19,661	111,201	79,276	12,733	25	19,003	(18)	(719)	(1,240)	1,619	521
509										Sec. 1		2-11				
510	Total Current Fed. & St. Income Tax Total Deferred Fed. & St. Income Tax	Ln 487 + Ln 501 Ln 488 + Ln 502:503	85,763 166,231	20,712	106,475 166,231	15,962 11,372	90,513 154,859	68,281 98,085	13,439 8,428	(125) 511	12,093 36,624	(69) 140	(2,445)	(1,850) 827	5.090	564 146
512	Total Direct Adjs.	Ln 489 + Ln 506	(534)		(534)	(37)	(498)	(315)		(2)	(118)	(0)	(16)	(3)	3,090	
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)		(23,216)	(1,705)	(21,511)	(13,625)		(71)	(5,087)	(19)	(696)	(115)	1707	
514	Total Amortization of ITC	Line 504	(1,012)	(285)	(1,297)	(2,700)	(1,297)	(822)		(4)	(307)	(1)	(42)	(7)	(43)	
515	Total Amortization of PTC	Line 505	(57,618)		(57,618)	-	(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	12,073	
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,715)	(405)	(25)	(1,761)	(7)	(241)	(40)	1245	1 (7
517	Total Income Tax Expense	Ln 510:516	169,614	12,982	182,596	25,592	157,003	110,663	17,073	85	27,814	(10)	(403)	(1,501)	2,610	672
518																
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25.87%	25.35%	25.83%	25.67%	25.85%	25.81%	25.65%	26.42%	25.95%	27.00%	26.98%	24.73%	26.06%	25.509
521 <u>ir</u> 522 <u>F</u>	come Tax Expense Based on Return ederal Income Tax (FIT) Calculation															
523	Return on Rate Base	Line 26	1,409,211	(22,156,674)	(20,747,463)	112,430	1,304,204	829,529	71,220	4,244	308,619	1,177	41,385	7,009	39,622	
524 525	Interest Expense	Line 8 x WACC JSS Sch. 12	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(230,699)		(1,180)	(85,830) 4.908	(327)	(11,509) 671	(1,949)	(11,019)	
525	Permanent Diff Fed & State Federal Portion of Direct Adjs.	JSS Sch. 12 JSS Sch. 12	22,278 (534)		22,278 (534)	1,524	20,754 (498)	13,145	1,129	(2)	4,908	(0)	(16)	111	(16	
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	(37)	(1,297)	(822)		(4)	(307)	(1)	(42)	(7)	[43	
528	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(203)	(57,618)		(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	(2,073	
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(13,625)		(71)	(5,087)	(19)	(696)	(115)	1707	
530	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444)	(4,715)	(405)	(25)	(1,761)	(7)	(241)	[40]	1245	(7
531	Temporary Diff Federal	JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)	(384,837)		(2,006)	(143,693)	(549)	(19,651)	(3,246)	(19,971)	
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,370	127,594	80,816	6,944	421	30,176	115	4,127	682	4,194	120
533	Base for FIT Computation	Ln 523:532	378,138	(22,103,089)	(21,724,951)	45,265	393,881	252,250	21,627	1,245	93,277	354	12,055	2,128	10,424	
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	
535 536	Net FIT Allowable Federal Portion of Direct Adis.	Ln 533 x Ln 534 JSS Sch. 12	100,518 (534)	(5,875,505)	(5,774,987) (534)	12,032	104,702 (498)	67,054 (315)	5,749 (27)	331 (2)	24,795 (118)	94	3,205 (16)	566 (3)	2,771	
537	Federal Income Tax (ITC)	JSS Sch. 12 JSS Sch. 12	(1,012)	(285)	(1,297)	(57)	(1,297)	(822)		(4)	(307)	(1)	(42)	(7)	(43)	
538	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(200)	(57,618)		(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	(2,073	
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21.511)	(13.625)		(71)	(5,087)	(19)	(696)	(115)	(707	
540	Total FIT before Adding Deferred	Ln 535:539	18,138	(5,875,790)	(5,857,652)	10,291	23,778	15,056	1,361	53	5,653	20	479	127	(68)	
541	Total FIT - Deferred	Line 532	136,964		136,964	9,370	127,594	80,816	6,944	421	30,176	115	4,127	682	4,194	
542	Total FIT - Current & Deferred	Ln 540:541	155,102	(5,875,790)	(5,720,688)	19,661	151,373	96,882	8,305	475	35,829	136	4,605	808	4,126	208
543	ate Income Tax (SIT) Calculation															
545	NOIBT	Line 44	1.409.211	(22,156,674)	(20,747,463)	112,430	1.304.204	829.529	71.220	4.244	308.619	1,177	41.385	7.009	39,622	1.399
546	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(230,699)		(1,180)	(85,830)	(327)	(11,509)	(1,949)	(11,019	
547	Permanent Diff Fed & State	JSS Sch. 12	22,278		22,278	1,524	20,754	13,145	1,129	69	4,908	19	671	111	682	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 11 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1A RETAIL BY CLASS - PRESENT REVENUE

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
549	State Deferred Tax	Ln 548 x Ln 486	37,046		37,046	2,534	34,512	21,859	1,878	114	8,162	31	1,116	184	1,134	32
550	Net FIT Allowable	Line 542	155,102	(5,875,790)	(5,720,688)	19,661	151,373	96,882	8,305	475	35,829	136	4,605	308	4,126	208
551	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444)	(4,715)	(405)	(25)	(1,761)	(7)	(241)	(40)	(245)	(7)
552	Base for SIT Computation	Ln 545:551	494,340	(27,978,594)	(27,484,254)	58,371	513,194	328,559	28,171	1,624	121,528	461	15,733	2,771	13,675	672
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	28,771	(1,628,384)	(1,599,613)	3,397	29,868	19,122	1,640	95	7,073	27	916	161	796	39
555	Total SIT - Deferred	Line 549	37,046		37,046	2,534	34,512	21,859	1,878	114	8,162	31	1,116	184	1,134	32
556 557	Total SIT - Current & Deferred	Ln 554:555	65,818	(1,628,384)	(1,562,566)	5,932	64,381	40,982	3,518	209	15,235	58	2,032	346	1,930	72
558 559	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)	•	(7,444)	(4,715)	(405)	(25)	(1,761)	(7)	(241)	(40)	(245)	(7)
560	Total FIT & SIT Besed on Return	Lines 542,556	220,919	(7,511,618)	(7,290,699)	25,592	208,309	133,149	11,417	659	49,303	187	6,396	1,114	5,811	272
561	Total Income Tax Allocator						(0.02857)	0.63919	0.05481	0.00316	0.23668	0.00090	0.03071	0.00535	0.02790	0.00131
	abor Allocator				C24 600	1 00000	24.600	15.050	1 214	93	6 025	20	1 124	67		
565	Production Base Demand				\$24,609	1.00000	24,609	15.069	1,314	92	6.925	29	1.124	57		
566	Production Intermediate Demand				4,507	0.95212	4,291	2,627	229	16	1,207	5	196	10		
567	Production Peaking Demand				3,540	0.97632	3,456	2,116	185	13	972	4	158	8	-	
568	Production Solar Demand				108	1.00000	108	66	6	0	30	0	5	0		
569	Production Base Energy				41,131	1.00000	41,131	22,171	2,248	213	13,484	66	2,610	339	-	-
570	Production Intermediate Energy				5,393	0.93990	5,069	2,732	277	26	1,662	8	322	42	-	-
571	Production Peaking Energy				2,248	0.97934	2,201	1,186	120	11	722	4	140	18		-
572	Production Solar Energy				6,633	1.00000	6,633	3,576	363	34	2,175	11	421	55	-	-
573	Subtotal Production				88,168	0.99240	87,498	49,544	4,741	407	27,176	126	4,975	529	0	0
574	Transmission				13,729	0.70369	9,661	6,144	512	32	2,574	10	386	4		-
575	Distribution			_	39,404	1.00000	39,404	25,578	2,199	104	7,082	23	583	383	3,357	96
576	Subtotal Prod, Trans and Dist				141,301	0.96647	136,563	81,267	7,451	542	36,831	159	5,943	915	3,357	96
577	Customer Accounts				27,858	1.00000	27,858	24,305	1,796	203	671	0	2	861	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,422	326	37	123	0	0	160	-	
579	Sales				5,666	1.00000	5,666	4,945	365	41	136	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97366	175,154	114,938	9,938	823	37,759	159	5,946	2,136	3,357	96
581	Admin & General			_	80,612	0.97366	78,489	51,505	4,453	369	16,921	71	2,665	957	1,504	43
582 1					260,504	0.97366	253,642	166,443	14,392	1,192	54,680	230	8,611	3,094	4,862	139
583	Total Labor Allocator						0.97366	0.65621	0.05674	0.00470	0.21558	0.00091	0.03395	0.01220	0.01917	0.00055

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 12 of 230 DOCKET NO; 20240025-EI SCHEDULE NO. 1B RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Retail by Function {Present Revenue}	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
2 2	ate Base Electric Plant in Service	Line 105	25,722,810	10,624,489	388.811	4,415,333	5,433,256		2.447.434		722,869	466.627	8.018	845.491	370.481
3	Accum. Depreciation & Amort.	Line 171	(7,247,660)	(3,979,636)	(179,900)	(638,386)	(989,120)		(661,437)		(226,655)	(147,031)	(3,274)	(260,774)	(161,446)
4	Net Plant in Service		18,475,150	6,644,853	208,911	3,776,947	4,444,136		1,785,997		496,214	319,597	4,744	584,717	209,035
5	Construction Work in Progress	Line 229	649,404	214,596	7,144	194,557	164,215		55,490		2,801	2,162	668	2,814	4,958
6	Plant Held for Future Use	Line 239	28,061	6,010	1,059	16,933	2,972		187		55	37	1	65	741
7	Working Capital	Line 265	587,883	128,606	97,556	95,811	107,052		44,214	-	9,273	17,294	142	12,131	75,803
8	Total Rate Base		19,740,498	6,994,065	314,670	4,084,249	4,718,376		1,885,888		508,343	339,090	5,554	599,726	290,536
9															
11	Elass Revenue	Line 287	2,964,633	1,097,202	221,169	426,981	553,127	_	248,104	_	69,484	71,222	471	88,800	188,073
12	Revenue Credits	Line 307	51,809	1,097,202	221,169	10,333	367		7,280		33,323	71,222	4/1	16	282
13	Total Revenue	Line 307	3,016,442	1,097,392	221,178	437,314	553,494		255,383		102,807	71,231	471	85,816	188,356
14	Total nevalue		5,020,442	2,057,052	222,270	457,525	333,43		200,000		101,007	, ,,,,,,,,,	7/2	00,010	200,000
15 Ç	perating Expense														
16	Operations & Maintenance	Line 390	578,867	92,335	176,367	34,014	71,296	-	29,890	-	13,193	12,143	60	13,714	135,854
17	Depreciation	Line 460	933,540	441,641	26,807	105,202	150,297	-	80,443	-	20,799	35,633	16	36,366	35,336
18	Tax Other Than Income Tax	Line 470	195,274	67,398	7,186	37,437	45,044		18,200		5,073	3,275	49	5,975	5,636
19	Gain/Loss on Disposition	Line 471	(1,323)	(476)	(15)	(271)	(318)		(128)		(36)	(23)		(42)	[15]
20	Operating Expense before Tax		1,706,358	600,898	210,345	176,383	266,319		128,405		39,030 11,279	52,028 1.657	125 28	55,013	176,812
21 22	Income Tax Expense Total Operating Expense	Line 517	157,003 1,863,361	51,100 651,998	209,809	37,662 214,046	37,564 303,883	-	15,717		50,308	53,685	153	2,610 58,623	176,734
23	Total Operating expense		1,503,301	031,330	203,803	224,040	303,663		1,122		30,300	33,063	133	36,023	170,734
24 <u>B</u>	leturo														
25	Net Operating Income Earned	in 13 - In 22	1,153,061	445,394	11,368	223,268	249,612		111,262		52,498	17,546	318	30,193	11,621
26	Net Operating Income Required	Ln 8 x Ln 34	1,304,204	462,080	20,789	269,836	311,731		124,596		33,585	22,403	367	39,622	19,195
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(151,123)	(16,686)	(9,421)	(46,568)	(62,119)		(13,334)	-	18,913	(4,856)	(49)	(9,429)	(7,574)
28	Net Oper. Income Multiplier	MFR C-44	1.9433	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(203,000)	(22,414)	(12,655)	(62,553)	(83,443)		(17,911)		25,406	(6,524)	(66)	(12,666)	(10,173)
30 31 T	otal Class Cost of Service	Ln 26+22-12	3,115,756	1,113,887	230,590	473,549	615,247		261,438		50,570	76,078	520	98,229	195,647
32															
33	Rate of Return Earned	Ln 25 / Ln 8	5.84%	6.37%	3.61%	5.47%		0.00%	5.90%	0.00%	10.33%	5.17%		5.03%	4.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	5.61%	6.61%	6.61%
35 36		Ln 11	2,964,633	4 007 202	221,169	426,981	*****		248,104		69,484	71 222	471	88,800	188,073
37		Ln 29	2,982,633	1,097,202	12,655	62,553	553,127 83,443		17,911		(25,406)	71,222 6,524	66	12,666	10,173
38		Ln 37 / Ln 36	6.85%	2.04%	5.72%	14.65%	15.09%		7.22%		-36.56%	9.15%		14.25%	5.41%
39		Eli Si / Eli So	0.05%	2.0-7	3.72.31	14.05/	13.024		7.22.0		30.30%	3.10%	13.33%	14.20	3.41/
40															
	iross Electric Plant in Service roduction Plant														
43	Production Base Demand		6,901,942	6,901,942	_	_	_	_		_	_		_	_	_
44	Production Intermediate Demand		575,926	575,926	-	_	_	-	_	_	_	_	_	_	_
45	Production Peaking Demand		632,012	632.012											
46	Production Solar Demand		2,101,216	2,101,216	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed														
48	Production Plant Total		10,211,098	10,211,098	0	0	D	0	0	0	0	D	D	D	D
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	MANY NAMED IN														
	ransmission Plant		04	04.155											
52 53	Production Base Demand Production Intermediate Demand		84,165 4,950	84,165 4,950											
54	Production Intermediate Demand Production Peaking Damand		4,950 43,890	4,950	-	-	-	-	-		-		-		_
55	Production Peaking Demand Production Solar Demand		43,890	48,750		-		•	-				-	-	-
56	Transmission		4,303,948	40,730		4,303,948									
						45,419									
57	Transmission - Radials														
57 58	Transmission - Radials Distribution Primary		45,419			45,419				-	-				
			45,419 4,531,122 1,00000	181,755	. 0	4,349,366	. 0	. 0	- 0	- D	0.00000	0.00000	. 0	. 0	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 13 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61	Total Prod and Trans Plant		14,742,219	10,392,853	0	4,349,366	0	0	0	D	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70497	0.00000	0.29503	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
66 L	Distribution Plant Distribution Primary		5,280,831				5,280,831								
67	Distribution Primary (MDS)		5,200,052				5,200,052					-	-	-	-
68	Distribution Secondary		2,355,248						2,355,248						
69	Distribution Secondary (MDS)											-			
70 71	Distribution Service Distribution Metering		702,590 452,944								702,590	452,944			
72	Lighting Facilities		821,771			:						452,344		821,771	
73	EV Solution		23,526						23,526						
74	Distribution IS Equipment	_	7,793			-	-	-		-		-	7,793		-
75	Distribution Plant Total	-	9,644,703	0	٥	٥	5,280,831	٥	2,378,774	۵	702,590	452,944	7,793	821,771	D
76 77	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54754	0.00000	0.24664	0.00000	0.07285	0.04696	0.00081	0.08520	0.00000
78	Total Trans and Dist Plant		14,175,825	181,755	0	4,349,366	5,280,831	0	2,378,774	0	702,590	452,944	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01282	0.00000	0.30682	0.37252	0.00000	0.16780	0.00000	0.04956	0.03195	0.00055	0.05797	0.00000
80															
81	Total Prod, Trans and Dist Plant		24,386,922	10,392,853	0	4,349,366	5,280,831	D	2,378,774	D	702,590	452,944	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.42617	0.00000	0.17835	0.21654	0.00000	0.09754	0.00000	0.02881	0.01857	0.00032	0.03370	0.00000
	eneral & Intangible Plant														
85	Labor		1,237,437	231,636	388,811	65,967	152,425		68,661		20,279	13,683	225	23,719	272,030
86	Retail 100%, Class = # Bills		121,956			-	-	-	-	-	-		-		121,956
87	Retail 100%, Removed	_							-						
88	General & Intangible Plant Total General & Intangible Plant Allocators		1,359,392	231,636 0.17 04 0	388,811 0.28602	65,967 0.04853	152,425 0.11213	0.0000.0	68,661 0.05051	0.00000	20,279	13,683 0.01007	225 0.00017	23,719 0.01745	393,985 0.28982
90	General & Intangible Plant Allocators		1.00000	0.17040	0.20002	0.04035	0.11215	0.00000	0.03031	0.00000	0.01492	0.01007	0.00017	0.01745	0.20902
	nergy Storage Plant														
92	Energy - Production Total Seles	_					-			-					
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94 95	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0,00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96 (ather														
97	Labor		-											-	
98	Retail 100%, Class = # Bills		(23,505)		-		-		-	-	-	-			(23,505)
99	Retail 100%, Class = T&D					-			-			-		•	
100	Retail 100%, Removed Wholesale 100%												•	-	-
102	Production Base Demand						- :		- :						
103	Other Plant Total	-	(23,505)	0	0	0	0	0	0	0	D	0	0	0	(23,505)
104		_													
	otal Gross Electric Plant in Service	-	25,722,810	10,624,489	388,811	4,415,333	5,433,256	D	2,447,434	D	722,869	465,627	8,018	845,491	370,481
106	Total Gross Electric Plant Allocators		1.00000	0.41304	0.01512	0.17165	0.21122	0.00000	0.09515	0.00000	0.02810	0.01814	0.00031	0.03287	0.01440
108															
	accumulated Depreciation														
110 F	roduction Plant:														
111	Production Base Demand		2,809,824	2,809,824		-	-	-	-	-	-	-	-		
112	Production Intermediate Demand Production Peaking Demand		354,532 441,239	354,532 441,239	-	-	-	-	-	-	-	-	-	-	-
114	Production Peaking Demand Production Solar Demand		245,796	245,796					-	-		-	-	-	-
115	Retail 100%, Removed		240,790	2-10,790				-		-		-	-	-	
116	Production Plant Total	-	3,851,392	3,851,392	0	0	D	D	D	D	D	D	D	D	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	and the second														
119 1	ransmission Plant Production Base Demand		14,415	14,416					_						_
121	Production Intermediate Demand		2.077	2.077										-	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 14 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
- 1			4							Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		1	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand	•	2,607	2,607									-	-	-
123	Production Solar Demand		1,968	1,968			-	-	-	-	-	-	-	-	-
124	Transmission		602,413			602,413	-	-	-	-	-	-	-		-
125	Transmission - Radials		5,451		-	5,451		-	-	-	-	-	-	-	-
126 127	Distribution Primary Transmission Plant Total		628.931	21.068	- 0	607.864		- 0	- 0	. 0	- 0	. 0			
128	Transmission Plant Allocators		1.00000	0.03350	0.00000	0.96650	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000
129	THE PROCESS OF THE PR		2.55000	0.03330	0.55000	0.50050	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		4,480,323	3,872,460	0	607,864	0	0	0	0	D	0	D	D	
131	Prod and Trans Plant Allocators		1.00000	0.86433	0.00000	0.13567	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133 Dis	stribution Plant Distribution Primary		918,594				918,594								
135	Distribution Primary Distribution Primary (MDS)		918,594				918,594	•				•		-	
136	Distribution Secondary		626,365						626,365						
137	Distribution Secondary (MDS)		520,303	-	_	-	_	_	-	_	_	_	_	_	_
138	Distribution Service		217,272	-	-	_	-	_	_	_	217,272	-	_	_	_
139	Distribution Metering		140,700	-			-	-		-		140,700	-	-	-
140	EV Solution		3,304		-	-	-	-	3,304	-	-		-		-
141	Lighting Facilities		249,799	-	-	-	-			-				249,799	
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170		-
143	Distribution Plant Total		2,159,204	0	0	0	918,594	. 0	629,669	0	217,272	140,700	3,170	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42543	0.00000	0.29162	0.00000	0.10063	0.06516	0.00147	0.11569	0.00000
145 146	Total Trans and Dist Plant		2,788,135	21,068	0	607,864	918,594	0	629,669	0	217,272	140,700	3,170	249,799	0
147	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		1.00000	0.00756	0.00000	0.21802	0.32947	0.00000	0.22584	0.00000	0.07793	0.05046		0.08959	0.00000
148	Total Trans and Dist Plant Allocators		1,00000	0.00736	0.00000	0.21002	0.32347	0.00000	0.22304	0.00000	0.07795	0.03046	0.00114	0.06939	0.00000
149	Total Prod, Trans and Dist Plant		6,639,527	3,872,460	0	607,864	918,594	0	629,669	0	217,272	140.700	3.170	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58324	0.00000	0.09155	0.13835	0.00000	0.09484	0.00000	0.03272	0.02119		0.03762	0.00000
151															
152 Ge	neral & Intangible Plant														
153	Labor		572,553	107,177	179,900	30,522	70,526	-	31,769	-	9,383	6,331	104	10,975	125,866
154	Retail 100%, Class = T&D			-	-		-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		32,651												32,651
156 157	General & Intangible Plant Total		605,205 1.00000	107,177 0.17709	179,900 0.29726	30,522 0.05043	70,526 0.11653	0.00000	31,769 0.05249	0.00000	9,383	6,331	104	10,975	158,518
158	General & Intangible Plant Allocators		1.00000	0.17709	0.29726	0.05045	0.11655	0.00000	0.05249	0.00000	0.01550	0.01046	0.00017	0.01813	0.26192
	ergy Storage Plant														
160	Energy - Production Total Seles														
161	Energy Storage Plant Total			0	0	0	0		0	D	D	D	D	D	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000
163															
164 Ot															
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	2 020
166 167	Retail 100%, Class = # Bills Retail 100%, Removed		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
168	Wholesale 100%					-	-	-	-	-	-	-	-	-	
169	Other Plant Total		2,928	0	- D	D	- D	. 0	- D	- D	D.	D	D		2,928
170			-,												_,
171 To	tal Accumulated Depreciation		7,247,660	3,979,636	179,900	638,386	989,120	0	661,437	0	226,655	147,031	3,274	260,774	161,446
172	Total Accum Deprec Allocators		1.00000	0.54909	0.02482	0.08808	0.13647	0.00000	0.09126	0.00000	0.03127	0.02029	0.00045	0.03598	0.02228
173															
174															
	t Plant In Service														
176	Production Gross Plant		10,211,098	10,211,098	0	0	0	0	0	0	0	0		0	
177	Production Reserve		(3,851,392)	(3,851,392)	0	0	0	0	D	D	0	0		0	<u>D</u>
178	Production Net Plant		6,359,706	6,359,706	0 00000	0 00000	0 00000	0.00000	0.0000.0	0.00000	0	0.0000D		0.0000D	0 00000
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180 181	Transmission Gross Plant		4,531,122	181,755	D	4,349,366	0	D	D	D	D	D	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 15 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne lo.	Retail by Function {Present Revenue}	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		3,902,190	160,688	0	3,741,503	0		0	D	D	0	D	Diffeet	COSTONIER
84	Transmission Net Plant Allocators		1.00000	0.04118	0.00000	0.95882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Transfer the Charles the Color		2.00000	0101220	0.00000	4,55442	0.00000	0,00000	0.00000	0,00000	0,00000	0,00000	0,00000	0,00000	0.0000
86	Distribution Gross Plant		9,644,703	D	0	0	5,280,831	D	2,378,774	D	702,590	452,944	7,793	821,771	
187	Distribution Reserve		(2,159,204)	0	0	D	(918,594)	0	(629,669)	D	(217,272)	(140,700)	(3,170)	(249,799)	
88	Distribution Net Plant		7,485,499	0	0	0	4,362,237	0	1,749,105	0	485,318	312,245	4,623	571,972	
89	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58276	0.00000	0.23367	0.00000	0.06483	0.04171	0.00062	0.07641	0.0000
90								_		_					
91	General & Intangible Gross Plant General & Intangible Reserve		1,359,392 (605,205)	231,636 (107,177)	388,811 (179,900)	65,967 (30,522)	152,425 (70,526)	0	68,661 (31,769)	0	20,279 (9,383)	13,683 (6,331)	225 (104)	23,719 (10,975)	393,96 (158,51)
93	General & Intangible Reserve General & Intangible Net Plant		754,188	124,460	208,911	35,444	81,899		36,892	D	10,883)	7,352	121	12,745	235,469
94	General & Intangible Net Plant Allocators		1.00000	0.16503	0.27700	0.04700	0.10859	0.00000	0.04892	0.00000	0.01445	0.00975	0.00016	0.01690	0.3122
95	General & Intelligible (Vet Plant AndCattors		1.00000	0.10305	0.27700	0.04700	0.10833	0.0000	0.04692	0.00000	0.01443	0.00373	0.00010	0.01090	0.3122.
96	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
97	Energy Storage Reserve		0	0	0	o o	0		0	0	0	Ď	0	Ď	i
98	Energy Storage Net Plant		0	0	0	0	0	0	D	0		D			
99	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
01	Other Gross Plant		(23,505)	0	0	D	0		0	D	D	D	D	D	(23,50
02	Other Reserve		(2,928)	[0]	(0)		(0)		(0)	0	(0)	(D)	(D)	(D)	(2,92
03	Other Net Plant		(26,433)	(0)	(0)		(0)		(0)	0	(0)	(0)	(0)	(D)	(26,43
04	Other Net Plant Allocators		1.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
05 06	Total ConsulPinet		25 722 610	10,524,460	200.011	4,415,333	E 422 254	0	2,447,434	0	722 050	466,627	8.018	845.491	370,48
07	Total Gross Plant Total Reserve		25,722,810 (7,247,660)	10,624,489	388,811	(638,386)	5,433,256		(661,437)	0	722,869 (226,655)	(147.031)	(3.274)	(260,774)	(161,448
08	Total Net Plant in Service		18,475,150	6,644,853	208,911	3,776,947	4,444,136	0	1,785,997	0	496,214	319,597	4,744	584,717	209,035
09	Total Net Plant Allocators		1.00000	0.35966	0.01131	0.20443	0.24055	0.00000	0.09667	0.00000	0.02686	0.01730	0.00026	0.03165	0.0113
10															
11															
	Construction Work in Progress														
213	Production Base Demand		174,431	174,431			-				4				
14	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-
15	Production Peaking Demand		14,600	14,600		-		-	-	-	-	-	-	-	-
16	Production Solar Demand Transmission		3,145	3,145		107.750			•	•		•	•	•	•
17	Distribution Primary		195,750 164,217			195,750	164,217								
19	Distribution Primary (MDS)		104,21/				104,217								
20	Distribution Secondary		55,352						55,352						
21	Distribution Secondary (MDS)		,						,						
22	Distribution Service		2,740								2,740				
23	Distribution Metering		2,111					-				2,111			
24	Lighting Facilities		2,745				-	-		-	-	-	-	2,745	
25	Distribution IS Equipment		667	40.5	-								667	-	
26	Labor		23,164	4,336	7,278	1,235	2,853	-	1,285	-	380	256	4	444	5,09
27	Retail 100%, Class = Net Plant		(11,872)	[4,270]	(134)	(2,427)	12,8561	-	(1,148)	-	(319)	(205)	(3)	(376)	(134
28	Retail 100%, Removed														
29	Total Construction Work in Progress Total Construction Work in Progress Allocator		649,404 1.00000	214,596 0.33045	7,144 0.01100	194,557	164,215 0.25287	0.00000	55,490 0.08545	0.00000	2,801 0.00431	2,162 0.00333	668	2,814 0.00433	4,95
30 31	I dta i Construction Work in Progress Allocator		1.00000	0.33045	0.01100	0.29959	0.25287	0.00000	0.08545	0.00000	0.00431	0.00333	0.00103	0.00455	0.0076
32															
	Plant Held for Future Use														
34	Production Base Demand		4,232	4,232	-							-		7-	
35	Production Peaking Demand		1,147	1,147	-	-								- 0	
36	Transmission		16,754			16,754			-	-					-
37	Distribution Primary		2,557		-		2,557	-	-	-	-				
38	Labor		3,371	631	1,059	180	415	-	187	-	55	37	1	65	74
39	Plant Held for Future Use Total		28,061	6,010	1,059	16,933	2,972	0	187	D	55	37	1	65	74:
40	Plant Held for Future Use Allocator		1.00000	0.21419	0.03775	0.60344	0.10598	0.00000	0.00667	0.00000	0.00197	0.00133	0.00002	0.00230	0.0264
41															
42															

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DUKE ENERGY FLORIDA CLASS QOST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 16 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Retail by Function {Present Revenue}	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		65,502	65,502											-
245	Production Intermediate Demand		6,819	6,819		-	-	-	-	-	-	_		_	_
246	Production Peaking Demand		7,438	7,438		-	-	-	-	-	-	-		-	-
247	Production Base Energy		112,484		112,484	-		-	-	-	-	-	-	-	-
248	Production Intermediate Energy		Sec. 1	-	43.45	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		94,574		94,574					-					
250 251	Production Solar Demand		981	981		-	-	-	-	-	-	-	-	-	-
252	Energy Avg Rate Sales Distribution Metering						- :								- 1
253	Labor						- :				1				
254	WTD O&M Expense		(395,714)	(63,120)	(120,564)	(23,252)	(48,738)		(20,433)		(9,019)	(8,301)	(41)	(9,375)	(92,87
255	Retail 100%, Class = # Bills		157,877	(00)	, , , , , ,	(,,	(10)		(00,100)		(-)/	(=,===)	()	(4)41.47	157,87
256	Retail 100%, Class = Prod		(204,620)	(204,620)								-		-	
257	Retail 100%, Class = Net Plant		473,238	170,207	5,851	96,746	113,836	-	45,748	-	12,710	8,186	122	14,977	5,85
258	Retail 100%, Class = T&D		(101,598)	(1,303)	-	(31,172)	(37,848)	-	(17,049)	-	(5,035)	(3,246)	(56)	(5,890)	-
259	Retail 100%, Class = Midering		13,801	-	-		-	-	-	-		13,801	-	-	-
260	Retail 100%, Removed		(0)		-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		9. Table		-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,873)	(8,873)						-					
263	Gross Total Plant Gross Trans Plant		377,809 (11,836)	156,049 (475)	5,711	64,851 (11,361)	79,802	•	35,947	•	10,617	5,854	118	12,418	5,44
264 265	Total Working Capital		587.883	128,606	97,556	95,811	107,052	- 0	44,214	- 0	9,273	17,294	142	12,131	75,00
56	Total Working Capital Allocator		1.00000	0.21876	0.16595	0.16298	0.18210	0.00000	0.07521	0.00000	0.01577	0.02942	0.00024	0.02063	0.126
67	Total Working Capital Allocator		2.0000	0.21070	0.10035	0.10250	0.10210	0.00000	0.07522	0.0000	0.015//	0.02342	0.00024	0.02003	0.120
268															
	Total Rate Base				Total and		The State of the S		Para and				-		
270	Gross Electric Plant in Service		25,722,810	10,624,489	388,811	4,415,333	5,433,256	0	2,447,434	0	722,869	466,627	8,018	845,491	370,48
271	Accumulated Depreciation		(7,247,660)	(3,979,636)	(179,900)	(638,386)	(989,120)	0	(661,437)	0	(226,655)	(147,031)	(3,274)	(260,774)	(161,44
272	Net Electric Plant in Service		18,475,150	6,644,853	208,911	3,776,947	4,444,136	0	1,785,997	D	496,214	319,597	4,744	584,717	209,03
273	Construction Work in Progress		649,404	214,596	7,144	194,557	164,215	0	55,490	0	2,801	2,162	668	2,814	4,95
74	Plant Held for Future Use		28,061	6,010	1,059	16,933	2,972	0	187	0	55	37	1	65	74
75	Working Capital		587,883	128,606	97,556	95,811	107,052	0	44,214	0	9,273	17,294	142	12,131	75,80
276	Total Rate Base Total Rate Base Allocator		19,740,498	6,994,065	314,670	4,064,249	4,718,376	0.00000	1,865,866	0.00000	508,343	339,090 0.01718	5,554	599,726 0.03038	290,5
78	I dtal hate base Allocator		1.00000	0.35430	0.01594	0.20690	0.23902	0.00000	0.09555	0.00000	0.02575	0.01718	0.00028	0.03058	0.0147
79															
	Class Revenue														
281	Present Revenue		2,789,765	1,017,149	221,169	426,981	553,127		242,089		69,484	71,222	471	-	188,07
282	Production Solar Demand		80,053	80,053											
83	EV Solution		6,015						6,015	-					
284	Lighting Facilities Revenue		88,800											88,600	
285	Retail Revenue		2,964,633	1,097,202	221,169	426,981	553,127	-	248,104	-	69,484	71,222	471	88,800	188,07
286	Wholesale 100%														
287	Total Class Revenue		2,964,633	1,097,202 0.37010	221,169 0.07460	426,981 0.14402	553,127 0.18658	0.00000	248,104	0.00000	69,464 0.02344	71,222	471 0.00016	88,800 0.02995	188,07
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.57010	0.07460	0.14402	0.18028	0.00000	0.08509	0.00000	0.02344	0.02402	0.00016	0.02995	0.0634
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,010,561	1,062,978	231,134	446,219	578.049	_	253,001	_	72,614	74,431	492	95,636	196,00
292	Less Lighting Facilities		(95,636)	2,002,570	202,25	410,225	3,0,043		255,002		12,025	7-7,7-52	452	(95,636)	250,00
293	Return & Pretax Op Exp net of Lighting Fac.		2,914,926	1,062,978	231,134	446,219	578,049		253,001		72,614	74,431	492		196,00
294	Function Allocator for Electric Revenue		1.00000	0.36467	0.07929	0.15308	0.19831	0.00000	0.08679	0.00000	0.02491	0.02553	0.00017	0.00000	0.0672
295															
296															
	Revenue Credits														
298	Transmission		10,222			10,222		0.0	-						
99	Distribution Primary		239	-	-	-	239	-		-	-	-	-	-	-
00	Distribution Secondary		.7,228					-	7,228						
301	Distribution Service		33,309		-	-	-	-	-	-	33,309		-	-	
302	Lighting Facilities		374	-	-	-	-	-	-	-	-	-	-	-	
303	Retail 100%, Class = # Bills Retail 100%, Class = Prod		274	-	-	-	-	-	-	-	-	-	-	-	27
304															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 17 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Retail by Function	Ref.	Total Retail	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)		1 1	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
305 306	Wholesale 100% Rate Base		537	190		111	128		51		14	- 9	- n	16	
307	Total Revenue Credits		51,809	190	9	10,335	367	0	7,280	0	33,323	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00367	0.00017	0.19944	9.00708	0.00000	0.14051	0.00000	0.64319	0.00018	0.00000	0.00031	0.00544
309															
311 O	&M Expense														
	roduction Demand														
313	Production Base Demand Production Intermediate Demand		32,622 2,781	32,622 2,781	150							- 1		7	1990
315	Production Peaking Demand		4,872	4,872											
316	Production Solar Demand		13,306	13,306		-	-	-	-	-	-				
317	Production Demand O&M Subtotal		53,581	53,581	0	0	0	0	0	0	0	0	D	D	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
320 Pr	roduction Energy														
321	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,293 8,303		9,293 8,308	-	-	-	-	-	-	-	-	-	
323 324	Production Peaking Energy Production Solar Energy		8,508 7,757		7,757			-	-	-	- :				-
325	Production Energy O&M Subtotal		127,793	0	127,793	0		D	D	D	D	D	D	D	0
326 327	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327	Production O&M Total		181,374	53,581	127,793	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.29542	0.70458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
	ransmission														
332	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-
333 334	Production Intermediate Demand Production Peaking Demand		14 123	14 123	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demend		136	136	- :	- :		- 1	- 1	- 1		- 1		- :	
336	Transmission		21,751	-		21,751		-	-	-		-	-	-	-
337	Transmission - Radials		127	-	4	127	- 4		12.0	2.			4	4	
338	Transmission O&M Total		22,386	508	0	21,878	0	0	0	0	0	0	0	D	D
339 340	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	istribution														
342	Distribution Primary		47,524				47,524					-	-		
343	Distribution Secondary		19,105						19,105					•	
344	Distribution Service Distribution Metering		10,030 9,787								10,030	9,787			•
346	Lighting Facilities		10,015					- :	- 1	- 1		3,707	- 1	10,015	
347	EV Solution		76						76				-	-	-
348	Distribution IS Equipment		25			-			-	-			25		
349	Distribution O&M Total		96,564	0	0	0	47,524	0	19,182	0	10,030	9,787	25	10,015	0
350 351	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49216	0.00000	0.19864	0.00000	0.10387	0.10135	0.00026	0.10372	0.00000
	ustomer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		-	-		-	-			241	-		
355 356	Retail 100%, Class = # Bills		77,638									241			77,638
356	Customer Accounting O&M Customer Accounting O&M Allocators		77,879 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00 00 0	0.0000D	77,638 0.99690
358	Costonier Accounting Odna Andrews		2.0000	0.00000	3.50000	0.00000	0.00000	0.0000	0.00000	0.0000	0.00000	0.00310	0.00000	0.00000	0.33030
	ustomer Sery & Info.														
360	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	4,137
361	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	D	0	D	D	D	4,137
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
	ales														
364 St															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 18 of 230 DOCKET NO; 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		16,698	0	0	0	0	0	0	0	. 0	0.	0	0	16,698
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369 / 370	Admin and General Labor		153,483	28,731	48,225	8,182	18,906		8.516		2,515	1.697	28	2,942	33,74
371	Distribution Primary		133,463	20,731	46,225	0,102	10,900		6,516		2,313	1,097	26	2,942	33,741
372	Gross Total Plant		23,038	9,515	348	3,954	4,866		2,192		647	418	7	757	333
373	Retail 100%, Class = # Bills		3,309												3,30
374	Retail 100%, Class = T&D									-		•			
375	Retail 100%, Resid, Cust												-		-
376 377	Retail 100%, Removed Wholesale 100%														-
378	Admin & General O&M		179,829	38,246	49,574	12,136	23,772	- 0	10,708	- 0	3,163	2,115	35	3,699	37,38
379	Admin & General O&M Allocators		1.00000	0.21268	0.27011	0.06749	0.13219	0.00000	0.05955	0.00000	0.01759	0.01176	0.00020	0.02057	0.2078
380	Recoverable Clause O&M		1100000	ULI 12.00	on the same	0.00743	0.13223	0.00000	0.00000	0.00000	0.01755	0.01170	0.00020	0.02037	0.2070
382	Retail 100%, Removed		_	_		_	_	_		_	_		_		_
383	Wholesale 100%			_	_	_	_	_	_	_	_	_	_	_	_
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	D	
385					1000										
	Total O&M		578,867	92,335	176,367	34,014	71,296	0	29,890	. 0	13,193	12,143	60	13,714	135,85
	Total O&M Allocators		1.00000	0.15951	0.30468	0.05876	0.12317	0.00000	0.05163	0.00000	0.02279	0.02098	0.00010	0.02369	0.2346
388															
389	Add Uncollectible Acct Exp on Rev. Incr/[Decr] Total Adjusted O&M		578.867	92,335	176,367	34,014	71,296		20.800	-	13,193	12,143	60	13,714	135,85
	Total Adjusted OsiM		5/8,86/	92,335	1/6,36/	34,014	/1,296		29,890		13,193	12,143	bU.	13,/14	135,854
391 392											- 30				
	Depreciation Expense														
	Production Plant														
395	Production Base Demand		304,220	304,220					-		-				-
396	Production Intermediate Demand		21,504	21,504			-	-	-	-					-
397	Production Peaking Demand		30,259	30,259	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		65,083	65,083		-			-					-	-
99	Retail 100%, Removed					-	·					-			
00	Production Plant Total Production Plant Allocators		421,066 1.00000	421,066 1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
102	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Transmission Plant														
104	Production Base Demand		1,555	1,555	-	-	-	_	_	_	_	_	_	_	_
05	Production Intermediate Demand		91	91											-
06	Production Peaking Demand		899	899		-	-	-	-	-	-	-	-	-	-
107	Production Salar Demand		1,023	1,023						-	-		-	-	-
08	Transmission		99,212			99,212						-	-		-
109	Transmission - Radials		999			999				-	-				
110	Distribution Primary										<u> </u>		· · ·		
411 412	Transmission Plant Total Transmission Plant Allocators		103,780 1.00000	3,569 0.03439	0.0000.0	100,211 0.96561	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000D	0.0000
413	Fansmission Plant Allocators		1.00000	0.03439	0.00000	0.90301	D.GGGDD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.0000
114	Total Prod and Trans Plant		524,846	424,634	0	100,211	0		0	٥	0	0	0	0	
415	Prod and Trans Plant Allocators		1.00000	0.80907	0.00000	0.19093	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
416															
417 [Distribution Plant														
118	Distribution Primary		139,263	-	-	-	139,263	-	-	-	-	-	-	-	-
119	Distribution Primary (MDS)			-		-		*			-	-		-	-
420	Distribution Secondary		71,311	-	-	-	-	-	71,311	-	-	-	-	-	
121	Distribution Secondary (MDS)		10.220		-		-		-	-	10.220				
122	Distribution Service Distribution Metering		19,338 28,505		-	-	-	-	-	-	19,338	28,505	-	-	-
423 424	Distribution Metering Lighting Facilities		28,505 34,656						1			28,505		34,656	
425	Distribution IS Equipment		54,650	:			:	:						54,656	
426	EV Solution		2,327						2,327						

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 19 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		200	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		295,399	0	0		139,263	0	73,637	0	19,338	28,505	0	34,656	
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47144	0.00000	0.24928	0.00000	0.06546	0.09650	0.00000	0.11732	0.0000
429 430	Total Trans and Dist Plant		399,179	3,569	В	100.211	139,263	0	73.637	D	19,338	28,505	D	34,656	
431	Total Trans and Dist Plant Allocators		1.00000	0.00894	0.00000		0.34887	0.00000	0.18447	0.00000	0.04844	0.07141	0.00000	0.08682	0.0000
432	Total Hallowith Disc Hall State Co.		2750000	4,000	0.00000	0120201	0.0.007	0.00000	0.10117	0.00000	0.01011	0.07141	0.0000	0.50052	0,000
433	Total Prod, Trans and Dist Plant		820,245	424,634	0		139,263		73,637	D	19,338	28,505	D	34,656	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51769	0.00000	0.12217	0.16978	0.00000	0.08977	0.00000	0.02358	0.03475	0.00000	0.04225	0.0000
435															
436 (General & Intangible Plant Labor		85,268	15,961	26,792	4,546	10,503		4,731		1,397	943	16	1,634	18,74
438	Retail 100%, Class = # Bills		10,834	13,961	26,792	4,346	10,503		4,/31		1,397	3413	19	1,634	10,83
439	Retail 100%, Class = Net Plant		10,034							-	-	-			10,03
440	General & Intangible Plant Total		96,103	15,961	26,792	4,546	10,503	0	4,731	0	1,397	943	16	1,634	29,57
441	General & Intangible Plant Allocators		1.00000	0.16609	0.27878	0.04730	0.10929	0.00000	0.04923	0.00000	0.01454	0.00981	0.00016	0.01701	0.3077
442															
444	Energy Storage Plant														
444	Energy - Production Total Seles Energy Storage Plant Total		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	D	- 0		
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000		0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001
447															
448															
449	Labor										-			•	-
450	Retail 100%, Class = # Bills		5,743					-		-					5,74
451 452	Retail 100%, Class = Net Plant Retail 100%, Class = T&D		1,308 581	470	15	267 178	315 216		126 97		35 29	23 19	0	41 34	15
453	Retail 100%, Class = Netering		7,143			1,0	210		3,			7,143		34	
454	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	1,851	-	-	.,	-	-	-
455	Retail 100%, Class = Prod		567	567	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%				-	446	-						· · ·		
458 459	Other Plant Total		17,193	1,045	15	446	531	0	2,075	0	64	7,184	1	75	5,757
	Total Depreciation Expense		933.540	441.641	26.807	105.202	150.297	0	80.443	0	20.799	36.633	16	36.366	35.336
461	Total Depreciation Expense Allocators		1.00000	0.47308	0.02872	0.11269	0.16100	0.00000	0.08617	0.00000	0.02228	0.03924	0.00002	0.03895	0.03785
462															
463															
	Taxes Other than Income Tax		4.00		2000		.0.00							-202	2-010
465 466	Labor Net Total Plant		16,434 178,839	3,076 64,322	5,164 2,022	876 36,561	2,024 43,019		912 17,288		269 4,803	182 3.094	3 46	315 5,660	3,613 2,023
467	Transmission		1/0,033	04,522	2,022	30,301	45,019		17,200		4,603	3,034	+0	5,000	2,025
468	Distribution Primary								-	-			-	-	_
469	Retail 100%, Removed			-					-	-	-	-	-		-
470	Total Taxes Other		195,274	67,398	7,186	37,437	45,044	0		D	5,073	3,275	49	5,975	5,638
471	Total Taxes Other Alfocator		1.00000	0.34515	0.03680	0.19172	0.23067	0.00000	0.09320	0.00000	0.02598	0.01677	0.00025	0.03060	0.0283
472 473															
	Income Tax Expense														
475	Total Revenue	Line 13	3,016,442	1,097,392	221,178	437,314	553,494	.0	255,383	D	102,807	71,231	471	88,816	188,356
476	Total Oper, Exp. Before Tax	Line 20	1,706,358	600,898	210,345	176,383	266,319	0		0	39,030	52,028	125	56,013	176,812
477	Net Oper. Income (NOI) before Tax		1,310,084	496,494	10,833	260,931	287,176	0	126,978	0	63,777	19,203	346	32,803	11,54
478 479	Interest Expense	Line 8 x WACC	362,711 947,374	128,509 367,985	5,782 5,051	75,044 185,887	86,695 200,481	-	34,651 92,327	-	9,340 54,437	6,230 12,973	102 244	11,019 21,784	5,338 6,205
480	NOI Before Tax Less Interest	Ln 477 - Ln 478	947,574	307,985	5,051	185,887	200,481		92,327	-	34,437	12,973	244	21,784	6,20
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	947,374	367,985	5,051	185,887	200,481	0	92,327	0	54,437	12,973	244	21,784	6,20
483	Fed & St Permanent Differences	JSS Sch. 12	20,754	8,572	314	3,562	4,384		1,975		583	376	6	682	299
484	State Temporary Differences	JSS Sch. 12	(627,493)	(259,178)	(9,485)		(132,541)		(59,704)	-	(17,634)	(11,383)	(196)	(20,625)	(9,038
485	State Taxable Income	Ln 482:484	340,634	117,379	(4,120)		72,323			D		1,966	55	1,841	(2,53-
486 487	State Income Tax Rate	1 n 405 v 1 n 400	5,50%	5.50%	5.50%		5.50%			5.50%		5.50%	5.50%	5.50%	5.509
457	State Income Tax (Cur.)	Ln 485 x Ln 486	16,735	6,456	(227)	4,496	5,978	-	1,903	-	2,056	108	5	101	(135

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 20 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Nistalla stan					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
No.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)	ne.	Total Neuri	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	A DESCRIPTION OF THE PROPERTY				200-00			COSTONER		CUSIONIER	15 10 10 10 10 10 10 10 10 10 10 10 10 10	A 1000 1000 1000			
488 489	State Income Tax (Def.) State Portion of Direct Adis.	Ln 484 x Ln 486 JSS 5ch. 12	34,512	14,255	522 0	5,924	7,290 D	n	3,284 D	D	970 D	626 D	11 D	1,134 n	497 0
499	Total State Income Tax Exp.	Ln 487:489	53.247	20.711	295	10.420	11.268		5.187		3.026	794	14	1.236	356
491	Total State Income Lax Exp.	LI1407.409	30,247	20,711	230	10,420	11,200		3,10,		3,020	/54	24	1,230	330
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	947,374	367,985	5,051	185,887	200,481		92,327		54,437	12,973	244	21,784	6,205
494	Fed & St Permanent Differences	JSS Sch. 12	20,754	8,572	314	3,562	4,384		1,975	-	583	376	6	682	299
495	Fed Temporary Differences	JSS Sch. 12	(607,592)	(250,959)	(9,184)	(104,294)	(128,338)		(57,810)		(17,075)	(11,022)	(189)	(19,971)	(8,751)
496	State Income Tax Exp. (Cur.)	Line 487	(18,735)	(6,456)	227	(4,496)	(3,978)		(1,903)	*	(2,056)	(108)	(3)	(101)	139
497	Fed. Taxable Income	Ln 493:496	341,800	119,143	(3,593)	80,660	72,549	27.446	34,589	11.65	35,889	2,219	58	2,394	(2,108)
498	Fed. Income Tax Rate	1 407 1 400	21.00%	21.00%	21.00%		21.00%		21.00%	21.00%	21.00%	21.00% 466	21.00%	21.00%	21.00%
499 500	Fed. Inc. Tax before Adjs. (Cur.) Current NOL Adjustment	Ln 497 x Ln 498 JSS Sch. 12	71,778	25,020	(754)	16,939	15,235		7,264	-	7,537	466	12	503	(443)
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	71,778	25,020	(754)	16,939	15,235		7,264	-	7,537	466	12	503	(443)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	127,594	52,701	1,929	21,902	26,951		12,140	_	3,586	2,315	40	4,194	1,838
503	State Income Tax (Def.) Deduction	En 488 x En 498	(7,248)	(2,994)	(110)		(1,531)		(690)		(204)	(131)	(2)	(238)	(104)
504	Federal Income Tax (ITC)	JSS Sch. 12	[1,297]	(536)	(20)		(274)		(123)	-	(36)	(24)	(0)	(43)	(19)
505	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(31,638)	(1,430)	(5,075)	(7,863)	-	(5,258)	-	(1,802)	(1,169)	(26)	(2,073)	(1,283)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(498)	(205)	(8)	(85)	(105)		(47)	-	(14)	(9)	(0)	(16)	(7)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,885)	(325)		(4,544)		(2,047)		(605)	(390)	(7)	(707)	(310)
508	Total Federal Income Tax Exp.	Ln 501:507	111,201	33,464	(718)	28,521	27,869		11,238	-	8,462	1,057	16	1,619	(328)
509	Annual Contract Contr				45-44										
510	Total Current Fed. & St. Income Tax	En 487 + Ln 501	90,513	31,476	(981)		19,213		9,166 14,734		9,593 4,352	574 2.809	15 48	5.090	(582) 2.230
511 512	Total Deferred Fed. & St. Income Tax Total Direct Adjs.	Ln 488 + Ln 502:503 Ln 489 + Ln 506	154,859 (498)	63,963	2,341	26,582	32,710 (105)		(47)		4,352	2,809	48 (D)	5,090	2,230
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	18,8851	(325)		(4,544)		(2,047)		(605)	(390)	(7)	(707)	(310)
514	Total Amortization of ITC	Line 504	(1,297)	(536)	(20)		(274)		(123)		(36)	(24)	(D)	(43)	(19)
515	Total Amortization of PTC	Line 505	(57,618)	(31,638)	(1.430)		(7.863)		(5,258)		(1.802)	(1.169)	(26)	(2.073)	(1.283)
516	Parent Debt Tax Adjustment	JSS Seh. 12	[7,444]	(3,075)	(113)	(1,278)	(1,572)		(708)	-	(209)	(135)	(2)	(245)	(107)
517	Total Income Tax Expense	Ln 510:516	157,003	51,100	(535)	37,662	37,564	-	15,717	-	11,279	1,657	28	2,610	(76)
518															
519 520	Effective Tax Rate	En 510:512 /Ln479	25.85%	25.88%	26.77%	25.78%	25.85%	0.00%	25.84%	0.00%	25.59%	26.01%	25.95%	26.06%	26.45%
521	Income Tax Expense Based on Return														
	Federal Income Tax (FIT) Calculation				-5				100				200		1.00
523	Return on Rate Base	Line 26	1,304,204	462,080	20,789	269,836	311,731		124,596		33,585	22,403	367	39,622	19,195
524 525	Interest Expense Permanent Diff Fed & State	Line 8 x WACC JSS Sch. 12	(362,711) 20,754	(128,509) 8,572	(5,782) 314	(75,044)	(86,695) 4.364		(34,651) 1,975		(9,340) 583	(6,230) 376	(102)	(11,019) 682	(5,338)
526	Federal Portion of Direct Adjs.	JSS Sch. 12	[498]	(205)	(8)		(105)		(47)		(14)	(9)	(D)	(16)	(7)
527	Federal Income Tex (ITC)	JSS Sch. 12	(1,297)	(536)	[20]		(274)		(123)		(36)	(24)	(0)	(43)	(19)
528	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(31,638)	(1,430)		(7,863)		(5,258)		(1,802)	(1,169)	(26)	(2,073)	(1,283)
529	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,885)	(325)	(3,692)	(4,544)		(2,047)		(605)	(390)	(7)	(707)	(310)
530	Parent Debt Tax Adjustment	JSS Sch. 12	(7,444)	(3,075)	(113)	(1,278)	(1,572)		(708)		(209)	(135)	(2)	(245)	(107)
531	Temporary Diff Federal	JSS Sch. 12	(607,592)	(250,959)	(9,184)	(104,294)	(128,338)	-	(57,810)		(17,075)	(11,022)	(189)	(19,971)	(8,751)
532	Deferred Tax Federal	Ln 531 x Ln 498	127,594	52,701	1,929	21,902	26,951	-	12,140		3,586	2,315	40	4,194	1,838
533	Base for FIT Computation	Ln 523:532	393,881	99,548	6,171	105,609	113,674		38,065	100.00	8,673	6,115	86	10,424	5,516
534 535	FIT Factor Net FIT Allowable	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Federal Portion of Direct Adjs.	Ln 533 x Ln 534 JSS Sch. 12	104,702	26,462 (205)	1,640	28,073 (85)	30,217		10,119		2,305	1,625	(0)	2,771	1,466
537	Federal Income Tax (ITC)	JSS Sch. 12 JSS Sch. 12	(1,297)	(536)	(20)		(274)		(123)		(14)	(24)	(D)	(15)	(19)
538	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)	(31,638)	(1,430)		(7,863)		(5,258)		(1,802)	(1,169)	(26)	(2,073)	(1,283)
539	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,885)	(325)	(3,692)	(4,544)		(2,047)		(605)	(390)	(7)	(707)	(310)
540	Total FIT before Adding Deferred	Ln 535:539	23,778	(14,802)	(142)		17,431		2,643		(151)	34	(10)	(68)	(153)
541	Total FIT - Deferred	Line 532	127,594	52,701	1,929	21,902	26,951		12,140		3,586	2,315	40	4,194	1,838
542 543	Total FIT - Current & Deferred	Ln 540:541	151,373	37,899	1,787	40,899	44,382	0.0	14,783		3,434	2,348	29	4,125	1,685
	State Income Tax (SIT) Calculation														
545	NOIBT	Line 44	1,304,204	462,080	20,789	269,836	311,731	-	124,596	-	33,585	22,403	367	39,622	19,195
546	Interest Expense	Line 27 x WACC	(362,711)	(128,509)	(5,782)	(75,044)	(86,695)		(34,651)	-	(9,340)	(6,230)	(102)	(11,019)	(5,338)
547	Permanent Diff Fed & State	JSS Sch. 12	20,754	8,572	314	3,562	4,384		1,975	-	583	376	6	682	299
548	Temporary State Differences	JSS Sch. 12	(627,493)	(259,178)	(9,485)	(107,710)	(132,541)		(59,704)		(17,634)	(11,383)	(196)	(20,625)	(9,038)

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 21 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 18 RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	[7]	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Retail by Function [Present Revenue]	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	34,512	14,255	522	5,924	7,290		3,284		970	626	- 11	1,134	49
550	Net FIT Allowable	Line 542	151,373	37,899	1,787	40,899	44,382	-	14,783		3,434	2,348	29	4,126	1,68
551	Parent Debt Tax Adjustment	JSS Sch. 12	(7,444)	(3,075)	(113)	(1,278)	(1,572)		(708)		(209)	(135)	(2)	(245)	
552	Base for SIT Computation	Ln 545:551	513,194	132,045	8,032	136,191	146,978		49,574		11,389	8.005	114	13,675	7,19
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.0582
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	29,868	7,685	467	7,926	8,554		2,885		663	466	7	796	41
555	Total SIT - Deferred	Line 549	34,512	14,255	522	5,924	7,290	-	3,284		970	626	11	1,134	49
556	Total SIT - Current & Deferred	Ln 554:555	64,381	21,940	989	13,850	15,844		6,169		1,633	1,092	17	1,930	91
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	[7,444]	[3,075]	(113)	(1,278)	(1,572)		(708)		(209)	(135)	(2)	(245)	(10
560	Total FIT & SIT Based on Return	Lines 542,556	208,309	56,764	2,663	53,472	58,654		20,243	- 1	4,858	3,305	44	5,811	2,49
561	Total Income Tax Allocator		1.00000	0.27250	0.01278	0.25670	0.28157	0.00000	0.09718	0.00000	0.02332	0.01587	0.00021	0.02790	0.0119
562															
563															
564 L	abor Allocator														
565	Production Base Demand		24,609	24,609											
566	Production Intermediate Demand		4,291	4,291											
567	Production Peaking Demand		3,456	3,456											
568	Production Solar Demand		108	108										-	
569	Production Base Energy		41,131		41,131										
570	Production Intermediate Energy		5,069	-	5,069		-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,201		2,201								-		-
572	Production Solar Energy		6,633		6,633	-	-	-		-	-		-		
573	Subtotal Production		87,498	32,463	55,034	0	0	0	0	0	0	0	0	0	
574	Transmission		9,661	324	-	9,337	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-		21,575		9,719		2,870	1,851	32	3,357	
576	Subtotal Prod, Trans and Dist		136,563	32,787	55,034	9,337	21,575	0	9,719	0	2,870	1,851	32	3,357	
577	Customer Accounts		27,858	-		-	-	-	-	-	-	86	-	-	27,7
578	Customer Service & Info.		5,067												5,0
579	Seles		5,666	-	-	-	-	-	-		-				5,60
580	Subtotal before Admin & Gen		175,154	32,787	55,034	9,337	21,575	-	9,719	-	2,870	1,937	32	3,357	38,5
581	Admin & General		78,489	14,692	24,662	4,184	9,668		4,355		1,286	868	14	1,504	17,25
582 1	fotal		253,642	47,479	79,696	13,521	31,243		14,074	-	4,157	2,805	46	4,862	55,7
583	Total Labor Allocator		1.00000	D.18719	0.31421	0.05331	0.12318	0.00000	0.05549	D.000DD	0.01639	0.01106	0.00018	0.01917	0.219

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 22 of 230 DOCKET NO; 20240025-EI SCHEDULE NO. 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line			1 1	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1.1	late Base														
2	Electric Plant in Service	Line 105	16,292,332	6.505.906	209.581	2.811.680	3.536.422		1.898,645		631.017	375.776	_	_	323.305
3	Accum. Depreciation & Amort.	Line 171	(4,556,789)	(2,436,930)	(96,972)	(406,524)	(643,803)		(515,414)		(197,855)	(118,404)			(140,888)
4	Net Plant in Service		11,735,542	4,068,976	112,609	2,405,156	2,892,619		1,383,231		433,162	257,372			182,417
5	Construction Work in Progress	Line 229	418,028	131,408	3,851	123,894	106,885		43,478		2,445	1,741		-	4,327
6	Plant Held for Future Use	Line 239	17,839	3,680	571	10,783	1,935		145		48	30			647
7	Working Capital	Line 265	384,381	78,752	52,586	61,013	69,678		34,181		8,095	13,927			66,150
8	Total Rate Base		12,555,791	4,282,816	169,617	2,600,846	3,071,117	-	1,461,035	•	443,750	273,070			253,541
9															
	Revenue	Line 287	1,927,684	671,871	211.010	287,534	372,483	_	162.026	_	45 701	47,962	317		126,651
11	Class Revenue Revenue Credits	Line 287 Line 307	41,986	116	211,046	6,580	572,48S 239	-	163,026 5,703	-	46,791 29,089	47,962	817	-	245
13	Total Revenue	Line 507	1,969,670	671,988	211,053	294,115	372,722		168,729		75,880	47,969	317		126,897
14	Total Revenue		2,505,070	0,1,500	211,055	254,110	3,2,,22	-	105,725		15,060	41,902	31,	-	120,031
	Operating Expense														
16	Operations & Maintenance	Line 390	382,801	56,541	95,067	21,660	46,406	-	23,276	-	11,517	9,779	-	-	118,555
17	Depreciation	Line 460	589,368	270,439	14,450	66,993	97,826		61,167		18,156	29,500			30,837
18	Tax Other Than Income Tax	Line 470	124,384	41,271	3,873	23,840	29,318		14,097		4,428	2,638		-	4,919
19	Gain/Loss on Disposition	Line 471	(641)	(291)	(8)	(172)	(207)		(99)		(31)	(18)			(13)
20	Operating Expense before Tax		1,095,713	367,960	113,382	112,321	173,343		98,441		34,070	41,898			154,298
21	Income Tax Expense	Line 517	110,663	31,291	22,986	27,946	27,608	(A)	5,032		6,332	(1,047)			(9,566)
22	Total Operating Expense		1,206,375	399,251	136,368	140,266	200,951	0.0	103,473		40,402	40,852	80		144,732
23															
	Return														
25	Net Operating Income Earned	En 13 - Ln 22	763,295	272,737	74,685	153,848	171,771	-	65,256	-	35,478	7,117	237		(17,835)
26	Net Operating Income Required	Ln 8 x Ln 34	829,529	282,955	11,206	171,831	202,901	-	96,527	-	29,317	18,0N1		-	16,751
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(66,234)	(10,218)	63,479	(17,983)	(31,130)		(31,271)		6,160	(10,924)			(34,585)
28	Net Oper. Income Multiplier	MFR C-44	1.9433	1.3433	1.3433	1.3433	1.3438	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29 30	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(88,971)	(13,725)	85,269	(24,156)	(41,816)		(42,005)		8,275	(14,673)	318		(46,458)
	otal Class Cost of Service	Ln 26+22-12	1,993,918	682,089	147,570	305,518	403,613		194,296		40,631	58,885	80		161,236
32	bias class cost of service	Eli 20422-12	1,993,910	602,009	Da7,570	503,310	403,615		134,230		40,651	30,003	80		101,230
33		Ln 25 / Ln 8	6.08%	6.37%	44.03%	5.92%	5.59%	0.00%	4.47%	0.00%	8.00%	2.61%	0.00%	0.00%	-7.03%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%		6.61%		6.61%	6.61%	6.61%	5.61%		5.61%	
35													*****		
36		In 11	1,927,684	671,871	211,048	287,534	372,483		163,026		46,791	47,962	317		126,651
37		Ln 29	88,971	13,725	(85,269)	24,156	41,816		42,005		(8,275)	14,673	(318)		46,458
38		Ln 37 / Ln 36	4.62%	2.04%	-40.40%		11.23%		25.77%		-17.69%	30.59%			36.68%
39											70.00				
40															
	iross Electric Plant in Service														
	Production Plant														
43	Production Base Demand		4,226,404	4,226,404	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		352,668	352,668	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		387,013	387,013		•		•	•						•
46	Production Solar Demand Retail 100%, Removed		1,286,681	1,286,681	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,252,766	6,252,766		D	- 0	D	D			D	n	D	D
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	Floateton Field Allocators		1.00000	1.00000	5.00000	0.00000	5.00055	D.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	ransmission Plant														
52	Production Base Demand		51,539	51,539											
53	Production Intermediate Demand		3,031	3,031									_	-	-
54	Production Peaking Damand		26,876	26,876						-	-		-		-
55	Production Solar Demand		29,852	29,852					-					-	-
56	Transmission		2,740,749			2,740,749		-	-	-	-		-	-	-
57	Transmission - Radials		28,923			28,923			-	-	-	-		-	-
58	Distribution Primary		-		- 8				-	-	-	- 6	- 1	16	13.5
59	Transmission Plant Total		2,880,970	111,298	0	2,769,672	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03863	0.00000	0.96137	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 23 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			-							Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)	nei.	rote:	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	(Fresent Revenue)			DENTAND	ENERGY	DEMIAND	DENIAND	CUSTONIER	DENIAND	CUSTOMER	CUSTONIER	CUSTOMER	CUSTOWIER	DIRECT	CUSTOMER
61 62	Total Prod and Trans Plant		9,133,735	6,364,063	0	2,769,672	0	0	0	D	0	D	D	0	0
63	Prod and Trans Plant Allocators		1.00000	0.69676	0.00000	0.30324	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64	The distribution in the court		2100000	0.03070	0.00000	4100321	0.00000	0,00000	0.00000	0100000	0.00000	0.0004	0.00000	0.00000	0100000
	stribution Plant														
66	Distribution Primary		3,437,211				3,437,211			-					
67	Distribution Primary (MDS)				-		-	-		-	-		-	-	*
68	Distribution Secondary		1,645,380						1,845,380			-			
69 70	Distribution Secondary (MDS)		613,314							-	613,314	•			
71	Distribution Service Distribution Metering		364,757								613,314	364,757			
72	Lighting Facilities		304,737									304,757			
73	EV Solution											-			
74	Distribution IS Equipment						-			-					
75	Distribution Plant Total		6,260,662	0	0	0	3,437,211	0	1,845,380	. 0	613,314	364,757	0	0	0
76 77	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54902	0.00000	0.29476	0.00000	0.09796	0.05826	0.00000	0.00000	0.00000
78	Total Trans and Dist Plant		9,141,632	111,298	0	2,769,672	3,437,211	D	1,845,380	D	613,314	364,757	D	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01217	0.00000	0.30297	0.37600	0.00000	0.20187	0.00000	0.06709	0.03990	0.00000	0.00000	0.00000
80			2100000	3.02.2.2		0.00227	3137 336		4,2024	0.0000	4.00.40	0.00554		0.0000	
81	Total Prod, Trans and Dist Plant		15,394,396	6,364,063	0	2,769,672	3,437,211	0	1,845,380	D	613,314	364,757	0	D	0
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.41340	0.00000	0.17991	0.22328	0.00000	0.11987	0.00000	0.03984	0.02369	0.00000	0.00000	0.00000
83															
	eneral & Intangible Plant		2.0 2.4	0.17		- 30.00	0.00								
85	Labor		812,019	141,843	209,581	42,008	99,211		53,265		17,703	11,019			237,391
86 87	Retail 100%, Class = # Bills Retail 100%, Removed		106,426	-	-	-	-	-	-	-	-	-	-	-	106,425
88	General & Intangible Plant Total		918.445	141.843	209.581	42.008	99.211	0	53,265	. 0	17,703	11.019		. 0	343.817
89	General & Intangible Plant Allocators		1.00000	0.15444	0.22819	0.04574	0.10802	0.00000	0.05799	0.00000	0.01927	0.01200	0.00000	0.00000	0.37435
90															
	ergy Storage Plant														
92	Energy - Production Total Seles			-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94 95	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0,00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96 Ot	har														
97	Labor												_	_	
98	Retail 100%, Class = # Bills		(20,512)									-			(20,512)
99	Retail 100%, Class = T&D							-							
100	Retail 100%, Removed													-	
101	Wholesale 100%				-		-		-	-		-			
102	Production Base Demand Other Plant Total		(20,512)	- 0	- 0	- 0		- 0	- 0	- 0		- 0	- 0	- 0	(20,512)
104	Other Plant Lotal		[20,512]	U	U	U	U	U	U	U	D	U	D	D	(20,512)
	tal Gross Electric Plant in Service		16,292,332	6,505,906	209,581	2,811,680	3,536,422	D	1,898,645	D	631,017	375,776	D	D	323,305
106	Total Gross Electric Plant Allocators		1,00000	0.39932	0.01286	0.17258	0.21706	0.00000	0.11654	0.00000	0.03873	0.02306	0.00000	0.00000	0.01984
107				1775750	1:00-11:	1,510,410	3144,44	131223	7107070			3.44417		7100332	4194943
108															
	cumulated Depreciation oduction Plant:														
111	Production Base Demand		1,720,596	1,720,596								_			
112	Production Intermediate Demand		217,098	217,098								-			
113	Production Peaking Demand		270,193	270,193					-			-	-	-	-
114	Production Solar Demand		150,513	150,513		-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-		-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,358,400	2,358,400	0.00000	0	0.00000	0.00000	0	0.00000	0.00000	0.00000	0.00000	0.00000	0
															0.00000
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
118	Production Plant Allocators ansmission Plant		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.0000	0.0000	
118			8,828 1,272	8,828 1,272	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 24 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			+							Distribution					
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		1,596	1,596	-	-			-	-			-		-
123	Production Solar Demand		1,205	1,205	-		-	-	-	-	-	-	-	-	-
124	Transmission		383,616		-	383,616	-	-	-	-	-	-	-	-	-
125 126	Transmission - Radials Distribution Primary		3,471		-	3,471		-	-	-	-	-	-	-	-
127	Transmission Plant Total		399,988	12.901	. 0	387.087		- 0	. 0	. 0	. 0	. 0	. 0		
128	Transmission Plant Allocators		1.00000	0.03225	0.00000	0.96775	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
129															
	Total Prod and Trans Plant		2,758,388	2,371,301	0	387,087	0		. 0	D	D	0		D	
131	Prod and Trans Plant Allocators		1.00000	0.85967	0.00000	0.14033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	and the state of t														
134	tribution Plant Distribution Primary		597,898				597,898								
135	Distribution Primary (MDS)		337,630				391,630								
136	Distribution Secondary		490,769		-				490,769		-				_
137	Distribution Secondary (MDS)			_	-		-	_		_	-	-	-	_	_
138	Distribution Service		189,664	-	-	-	-	-	-	-	189,664	-	-	-	-
139	Distribution Metering		113,306	-	-	-	-	-	-	-		113,306		-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities			-		-	-	-	-	-		-		-	-
142	Distribution IS Equipment														
143	Distribution Plant Total		1,391,637	0	0	0	597,898	0	490,769	0	189,664	113,306			
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42954	0.00000	0.35266	0.00000	0.13629	0.08142	0.00000	0.00000	0.00000
145	Total Trans and Dist Plant		1,791,625	12,901	0	387,087	597,898	0	490,769	0	189,664	113,306		D	0
147	Total Trans and Dist Plant Allocators		1,00000	0.00720	0.00000	0.21605	0.33372	0.00000	0.27392	0.00000	0.10586	0.06324		0.00000	0.00000
148	Total I alia and Dist Plant Allacators		1.00000	0.00720	0.00000	0.21003	0.00012	0.00000	0.27352	0.00000	0.10300	0.00324	0.0000	0.00000	0.00000
149	Total Prod, Trans and Dist Plant		4,150,024	2,371,301	0	387,087	597,898	0	490,769	0	189.664	113,306	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57139	0.00000	0.09327	0.14407	0.00000	0.11826	0.00000	0.04570	0.02730		0.00000	0.00000
151															
	neral & Intangible Plant														
153	Labor		375,715	65,630	96,971	19,437	45,904	-	24,645		8,191	5,098	-	-	109,839
154	Retail 100%, Class = T&D		-				-	-	-	-	-	-	-	-	
155	Retail 100%, Class = # Bills		28,494 404,209	65,630	96,971	19,437	45,904	- D	24,645	D	E,191	5,098	. D		28,494 136,333
156 157	General & Intangible Plant Total General & Intangible Plant Allocators		1.00000	0.16237	0.23990	0.04809	0.11357	0.00000	0.06097	0.00000	0.02026	0.01261		0.0000D	0.34223
158	delieral of intangible Piarit Policiators		1.00000	0.10257	0.23330	0.04609	0.11557	0.00000	0.00037	0.00000	0.02020	0.01201	0.00000	0.00000	0.34225
	ergy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total			D	0	0	0		0	0	D	D	0	D	D
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	9,00000
163															
164 Ot															
165	Labor		0 2,556	0	0	0	0	-	0	-	0	0	-	-	2,556
166 167	Retail 100%, Class = # Bills Retail 100%, Removed		2,556	-	-	-	-	-	-	-	-	-	-	-	2,556
168	Wholesale 100%			-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	. 0	0	- D	. 0	. 0	D	D.	D	D	D	2,556
170			2,000												_,
171 To	ral Accumulated Depreciation		4,556,789	2,436,930	96,972	406,524	643,803	0	515,414	0	197,855	118,404	0	0	140,888
172	Total Accum Deprec Allocators		1.00000	0.53479	0.02128	0.08921	0.14128	0.00000	0.11311	0.00000	0.04342	0.02598	0.00000	0.00000	0.03092
173															
174															
	t Plant In Service				100										
176	Production Gross Plant		6,252,766	6,252,766	0	0	0	0	0	0	0	0		0	0
177	Production Reserve		(2,358,400)	(2,358,400)	0	0	0	0	0	D	0	0		<u>0</u>	<u>D</u>
178 179	Production Net Plant		3,894,366	3,894,366	0	0	0 00000	0.00000	0.00000	0.00000	0.00000	0.0000D		0.0000D	0 00000
	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180 181	Transmission Gross Plant		2,880,970	111,298	D	2,769,672	n		D	D	D	D	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 25 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1C RESIDENTIAL BY FUNCTION

84 85 86 87															
84 85 86 87	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
84 85 86 87	100000 TOTAL							1.75 35 35 35 35		F 1 F 1 F 1 F 1 F 1 F 1		a ve alex paragonal			
85 86 87	Transmission Net Plant		2,480,982	98,397	0 00000	2,382,585 0.96034	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0 00000
86 87	Transmission Net Plant Allocators		1.00000	0.03966	0.00000	0.96054	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
87	Distribution Gross Plant		5,260,662	D	D	D	3,437,211	D	1,845,380	D	613.314	364,757	D	D	
	Distribution Reserve		(1.391.637)	0	0	D	(597,898)		(490.769)	D	(189.664)	(113,306)	D	D	Č
88	Distribution Net Plant		4,869,026	0	0	0	2,839,312	0	1,354,612	0	423,650	251,451	0	0	
89	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58314	0.00000	0.27821	0.00000	0.08701	0.05164	0.00000	0.00000	0.00000
90															
91	General & Intangible Gross Plant		918,445	141,843	209,581	42,008	99,211	0	53,265	D	17,703	11,019	D	D	343,817
	General & Intangible Reserve		(404,209)	(65,630)	(96,971)	(19,437)	(45,904)		(24,645)	D	(8,191)	(5,098)	D	D	(138,333
	General & Intangible Net Plant		514,236	76,213	112,609	22,571	53,307	0	28,620	D	9,512	5,921	D	D	205,484
	General & Intangible Net Plant Allocators		1.00000	0.14821	0.21898	0.04389	0.10366	0.00000	0.05565	0.00000	0.01850	0.01151	0.00000	0.00000	0.39959
95										0				0	
	Energy Storage Gross Plant Energy Storage Reserve		0	0	0	0	0		0	0	0	0	0	0	
98	Energy Storage Net Plant		- 0	D	0	D	D		D	D	D	D	D D	D	
	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
00	Life by Storage Her Field Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000
	Other Gross Plant		(20,512)	0	0	D	0	D	D	D	D	D	D	D	(20,512
	Other Reserve		(2,556)	(0)	[0]	(0)	(0)		(0)	ō	(0)	(0)	D	D	(2,556
03	Other Net Plant		(23,067)	(0)	[0]	(0)	(0)	0	(0)	D	(D)	(0)	D	D	(23,067
	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000
05															
	Total Gross Plant		16,292,332	6,505,906	209,581	2,811,680	3,536,422	0	1,898,645	0	631,017	375,776	0	0	323,305
	Total Reserve		(4,556,789)	(2,436,930)	(96,972)	(406,524)	(643,803)		(515,414)	D	(197,855)	(118,404)	D	D	(140,888
	Total Net Plant in Service		11,735,542	4,068,976	112,609	2,405,156	2,892,619	0	1,383,231	0	433,162	257,372	D	0	182,417
10	Total Net Plant Allocators		1.00000	0.34672	0.00960	0.20495	0.24648	0.00000	0.11787	0.00000	0.03691	0.02193	0,00000	0.00000	0.01554
11															
	onstruction Work in Progress														
	Production Base Demand		106,813	106,813			2.		2.		20				
	Production Intermediate Demand		13,688	13,688					-					_	-
	Production Peaking Demand		8,940	8,940					-	-	-		-	-	-
16	Production Solar Demand		1,926	1,926	-					-					
17	Transmission		124,653		-	124,653	-		-	-	-		-	-	-
	Distribution Primary		106,887				106,887							-	
	Distribution Primary (MDS)					-			-			-		-	•
	Distribution Secondary		43,369						43,359		-	-			
	Distribution Secondary (MDS)													•	
	Distribution Service Distribution Metering		2,392 1,700								2,392	1,700		-	-
	Lighting Facilities		1,700			•	•	•			•	1,700			
	Distribution IS Equipment														
	Labor		15,200	2,655	3,923	786	1,857		997		331	206			4,444
	Retail 100%, Class = Net Plant		[7,541]	12,6151	[72]	(1,545)	11,8591		(889)	-	(278)	(165)	_	_	(117
	Retail 100%, Removed			-	-	-			-		-	-			-
	Total Construction Work in Progress		418,028	131,408	3,851	123,894	106,885	0	43,478	0	2,445	1,741	0	0	4,327
30	Total Construction Work in Progress Allocator		1.00000	0.31435	0.00921	0.29638	0.25569	0.00000	0.10401	0.00000	0.00585	0.00417	0.00000	0.00000	0.01035
31															
32															
	ant Held for Future Use														
	Production Base Demand		2,592	2,592	150						7	7			
	Production Peaking Demand		702	702								-			
	Transmission		10,669 1,664			10,669	1,664	•	•	•	•	•	•		
	Distribution Primary Labor		2,212	386	571	114	270	•	145	-	48	30			64
	Plant Held for Future Use Total		17.839	3.680	571	10.783	1.935	- 0	145	- 0	48	30	- 0	- 0	64
40	Plant Held for Future Use Allocator		1.00000	0.20631	0.03201	0.60446	0.10845	0.00000	0.00813	0.00000	0.00270	0.00158	0.00000	0.00000	0.03625
41			2100000	01L0031	3134101	5.55 FIG	0120010	5,5550	0100013	3,53,55	0.00270	0.00100	0.00000	2100000	0.000
42															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 26 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Residential by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		40,110	40,110	-			-	-	-	-		-		-
245	Production Intermediate Demand		4,176	4,176	-		-	-	-	-		-	-	-	-
246	Production Peaking Demand		4,555	4,555	50.577	-	-	-	-	-	-	-		-	-
247	Production Base Energy Production Intermediate Energy		60,632		60,632									-	
249	Production Peaking Energy		50,978		50,978										
250	Production Solar Demand		601	601	50,510										_
251	Energy Avg Rate Sales														
252	Distribution Metering														
253	Labor										1. *				
254	WTD O&M Expense		(261,683)	(38,652)	(64,988)	(14,807)	(31,723)		(15,912)		(7,873)	(6,685)			(81,044
255	Retail 100%, Class = # Bills		137,773					-	-	-		-		-	137,773
256	Retail 100%, Class = Prod		(125,299)	(125,299)			20.00							-	1.1
257	Retail 100%, Class = Net Plant		300,604	104,226	2,884	61,608	74,094	-	35,431	-	11,095	6,593	-	-	4,673
258	Retail 100%, Class = T&D		(65,518)	17981	-	(19,850)	(24,635)	-	(13,226)	-	(4,396)	(2,614)	-	-	-
259 260	Retail 100%, Class = Metering Retail 100%, Removed		11,114	-								11,114	- 1	- 1	
261	Wholesale 100%											_			_
262	Gross Prod Plant		(5,433)	(5,433)	_	_	-	-	-	_	-	_	_	_	_
263	Gross Total Plant		239,297	95,557	3,078	41,297	51,942		27,887		9,268	5,519			4,749
264	Gross Trans Plant		(7,526)	(291)	-	(7,235)		-		-			-	-	
265	Total Working Capital		384,381	78,752	52,586	61,013	69,678	0	34,181	0	8,095	13,927	0	0	66,150
256	Total Working Capital Allocator		1.00000	0.20488	0.13681	0.15873	0.18127	0.00000	0.08892	0.00000	0.02106	0.03623	0.00000	0.00000	0.17210
267															
268															
269 <u>T</u>	otal Rate Base Gross Electric Plant in Service		16,292,332	6,505,906	209,581	2,811,680	3,536,422	0	1,898,645	0	631,017	375,776	Ď.	0	323,305
271	Accumulated Depreciation		(4,556,789)	(2,436,930)	(96,972)	(406,524)	(643,803)	0	(515,414)	0	(197,855)	(118,404)	0	0	(140,888)
272	Net Electric Plant in Service		11,735,542	4,058,976	112,609	2,405,156	2,892,619	0	1,383,231	0	433,162	257,372	0	0	182,417
273	Construction Work in Progress		418,028	151,406	3,851	123,894	106,885	0	43,476	0	2,445	1,741	D	D	4,327
274	Plant Held for Future Use		17,839	3,680	571	10,783	1,935	o o	145	o o	48	30	Ď	Ď	647
275	Working Capital		364,381	78,752	52,586	61,013	69,678	0	34,181	0	8,095	13,927	0	D	66,150
276	Total Rate Base		12,555,791	4,282,816	169,617	2,600,846	3,071,117	0	1,461,035	0	443,750	273,070	0	D	258,541
277	Total Rate Base Allocator		1.00000	0.34110	0.01351	0.20714	0.24460	0.00000	0.11636	0.00000	0.03534	0.02175	0.00000	0.00000	0.02019
278															
279															
	lass Revenue		1,878,664	622,851		287,534	372,483		******		46,791	47,962	317		404.484
281	Present Revenue Production Solar Demand		49,020	49,020	211,048	287,534	3/2,483	1.0	163,026		46,/91	47,962	31/	1	126,651
283	EV Solution		49,020	49,020											
284	Lighting Facilities Revenue														
285	Retail Revenue		1,927,684	671,871	211,048	287,534	372,483		163,026		46,791	47,962	317		126,651
286	Wholesale 100%														
287	Total Class Revenue		1,927,684	671,871	211,048	287,534	372,483	0	163,026	0	46,791	47,962	317	0	126,651
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34854	0.10948	0.14916	0.19323	0.00000	0.08457	0.00000	0.02427	0.02488	0.00016	0.00000	0.06570
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		1,925,241	650,915	124,588	264,152	376,243	-	194,968	-	63,388	59,939	-	-	171,048
292	Less Lighting Facilities		4 000 000	450.045	424 500	204.452	226 242		101.050		63.580	50.030			471.040
293 294	Return & Pretax Op Expinet of Lighting Fac. Function Aflocator for Electric Revenue		1,925,241	650,915 0.33810	124,588 0.06471	284,152 0.14759	376,243 0.19543	0.00000	194,958 0.10127	0.00000	63,388 0.03292	59,939 0.03113	0.00000	0.00000	171,048 0.08£35
294	renotion Associator for electric Revenue		1.00000	0.55610	0.00471	0.14/59	0.19545	0.00000	0.10127	0.00000	0.05292	0.05115	0.00000	0.00000	0.08535
296															_
	evenue Credits														
298	Transmission		6,509		1.4	6,509		040					1.5	1.0	1940
299	Distribution Primary		155		-		155	_	-	-	_		_	_	
300	Distribution Secondary		5,663					-	5,663		-				
301	Distribution Service		29,077		-	-	-	-	-	-	29,077	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod								-			-		-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 27 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1C RESIDENTIAL BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
e	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Custome Billing/Info CUSTOME
05	Wholesale 100% Rate Base		341	116		- 71			40		1	. 7			
06 07	Nate Base Total Revenue Credits		41,986	116	5	6,580	239	- 0	5,703	- 0	12 29,089	7	- 0	- 0	
08	Total Revenue Credits Allocator		1.00000	0.00277	0.00011	0.15672	0.00569	0.00000	0.13584	0.00000	0.69283	0.00018	0.00000	0.00000	0.003
09															
10	O&M Expense														
	Production Demand														
13	Production Base Demand		19,976	19,976	-		-		-		-	-	-		
14	Production Intermediate Demand		1,703	1,703											
15	Production Peaking Demand		2,983	2,983											
16	Production Solar Demand		8,148	8,148											
17	Production Demand O&M Subtotal		32,810	32,810	٥	0	0	D	0	0	D	0	0	D	
18	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
19															
20 F 21	Production Energy Production Base Energy		55,218		55,218										
22	Production base energy Production Intermediate Energy		5,009	-	5,009	-	-	-	-	-	-	-	-		
23	Production Intermediate Energy Production Peaking Energy		4,476	-	4,476	-	-	-	-	-	-	-	-	-	
24	Production Solar Energy		4,181		4,181										
25	Production Energy O&M Subtotal		68,884	0	58,884	D	D	D	D	D	D	D	D	D	
26	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
27							*******								
28	Production O&M Total		101,695	32,810	68,864	0	0	0	0	0	0	0	0	0	
9	Production O&M Total Allocators		1.00000	0.32264	0.67736	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
30															
	Transmission														
32	Production Base Demand		144	144	-	-	-	-	-	-	-	-	-	-	
33	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	
34	Production Peaking Demand		75	75	-	-	-	-	-	-	-	-	-	-	
35	Production Solar Demend		83	83				-	-	-	-		-	-	
36	Transmission		13,851			13,851	-							-	
37 38	Transmission - Radials Transmission O&M Total		81	311	0	13,932			-					D	
99 99	Transmission O&M Allocators		14,243	0.02182	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
40	Transmission delvi Allocators		1.00000	0.02162	0.00000	0.97616	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
	Distribution														
42	Distribution Primary		30,933				30,933								
43	Distribution Secondary		14,969						14,969						
44	Distribution Service		8,756								8,756				
45	Distribution Metering		7,881									7,881			
46	Lighting Facilities						-	-	-	-			-		
47	EV Solution												-	-	
48	Distribution IS Equipment			-	-	-	-	-	-	-	-	-	-	-	
49	Distribution O&M Total		62,539	0	0	0	30,933	0	14,969	0	8,756	7,881	0	0	
50	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49462	0.00000	0.23936	0.00000	0.14001	0.12602	0.00000	0.00000	0.00
51															
52 (53	Customer Accounting Distribution Service														
54	Distribution Metering		194	-	-	-	-	-	-	-	-	194	-	-	
55	Retail 100%, Class = # Bills		67,752									1367			67
56	Customer Accounting O&M		67,946	0	0	0	0	0	0	0	0	194	0	D	67
7	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99
58															
	Customer Serv & Info.														
60	Retail 100%, Class = # Bills		3,610	-	-	-	-	-	-	-	-	-	-	-	3
51	Custamer Serv & Info. O&M		3,610	0	0	0	0	0	0	0	0	0	0	D	3
62	Customer Serv & Info. D&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00
63															
64 S 65	Sales														14
	Retail 100%, Class = # Bills		14,572		-	-	-	-	-	-	-	-	-	-	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 28 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Residential by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M	•	14,572	0	0	0	0	0	. 0	0	0	0	0	0	14,57
367	Sales O&M Allocators		1.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369 A 370	idmin and General Labor		100,717	17,598	25,995	5,210	12,305		6,607		2,196	1.367			29,44
371	Distribution Primary		100,717	17,393	25,990	5,210	12,505		0,007		2,190	1,567			29,444
372	Gross Total Plant		14,592	5,827	188	2,518	3,167		1,700		565	337	-	-	290
73	Retail 100%, Class = # Bills		2,887							-					2,88
74	Retail 100%, Class = T&D							-		-	-	-			
75	Retail 100%, Resid, Cust Retail 100%, Removed														-
77	Wholesala 100%														
78	Admin & General O&M		118,196	23,420	26,183	7,728	15,473	0	8,307	0	2,761	1,703	0	0	32,62
79	Admin & General O&M Allocators		1.00000	0.19814	0.22152	0.06539	0.13091	0.00000	0.07028	0.00000	0.02336	0.01441	0.00000	0.00000	0.27599
180															
	ecoverable Clause O&M														
82	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
83 84	Wholesale 100% Recoverable Clause O&M		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- D	- 0	- D	-
85	recoverable clanse own		U	U	U	U	U	U	U	U	U	U	U	·	
	otal OSM		382,801	56.541	95,067	21.660	46,406	0	23,276	0	11.517	9,779	0	0	118.55
87 T	otal O&M Allocators		1.00000	0.14770	0.24835	0.05658	0.12123	0.00000	0.06080	0.00000	0.03009	0.02555	0.00000	0.00000	0.3097
88															
89	Add Uncollectible Acct Exp on Rev. Incr/[Decr]														
	otal Adjusted O&M		382,801	56,541	95,067	21,660	46,406	1.5	23,276	- 1	11,517	9,779	- 3	- 4	118,555
91															
92															
	Depreciation Expense Production Plant														
395	Production Base Demand		186,289	186,289											-
96	Production Intermediate Demand		13,168	13,168						-	-				
97	Production Peaking Demand		18,529	18,529		-	-	-	-	-	-	-	-	-	-
98	Production Solar Demand		39,853	39,853			-		-						
99	Retail 100%, Removed			100.000	<u> </u>						-	-	-		
00 01	Production Plant Total Production Plant Allocators		257,840 1.00000	257,840 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
02	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	ransmission Plant														
04	Production Base Demand		952	952	-	-	-	-	-	-	-	-	-	-	-
05	Production Intermediate Demand		56	56											-
06	Production Peaking Demand		551	551	-	-	-	-	-	-	-	-	-	-	-
07	Production Solar Demand		626	626			-	-	-	-	-	-	-		
08	Transmission Transmission - Radials		63,17E 636	:	•	63,178 636			•			•	•		-
10	Distribution Primary		990	:		930	:	:	:						
11	Transmission Plant Total		66,000	2,185	0	63,814	0	0	0	0	0	0	0	0	
12	Transmission Plant Allocators		1.00000	0.03311	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
13															
14	Total Prod and Trans Plant		323,839	260,025	0		0			D	D	0	0	D	500.0
15	Prod and Trans Plant Allocators		1.00000	0.80294	0.00000	0.19706	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Distribution Plant														
118	Distribution Primary		90,644				90,644								
19	Distribution Primary (MDS)		20,044				30,041				_	_		_	
20	Distribution Secondary		55,873		-	-			55,873	-	-	-	-	-	
21	Distribution Secondary (MDS)						-		-	-					
22	Distribution Service		16,881		-	-	-	-	-	-	16,381		-	-	-
23	Distribution Metering		22,955				-	-	-	-		22,955		-	
24	Lighting Facilities		-		-	-	-	-	-	-	-	-	-	-	
			•	•	•	•	•	•	•			-			
425 426	Distribution IS Equipment EV Solution				:	:				:	:	- :	-		

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 29 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					1
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		1.00	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		186,353	0	0	0	90,644	0	55,873	0	16,881	22,955	0	0	
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48641	0.00000	0.29982	0.00000	0.09058	0.12318	0.00000	0.00000	0.00000
429	Total Trans and Dist Plant		252,353	2.185	D	63.814	90,644	D	55,873	0	16.881	22.955	D	D	D
431	Total Trans and Dist Plant Allocators		1.00000	0.00866	0.00000	0.25288	0.35920	0.00000	0.22141	0.00000	0.06689	0.09097	0.00000	0.00000	0.00000
432	Total Trans with Disk Tall College		2,00000	0,00000	0.00000	0.25200	0.00520	0.00000	0.22242	0.0000	0.0000	0.03037	0.0000	0.00000	0.00000
433	Total Prod, Trans and Dist Plant		510,193	260,025	0	63,814	90,644	D	55,873	0	16,881	22,955	D	0	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50966	0.00000	0.12508	0.17767	D.00000	0.10951	0.00000	0,03309	0.04499	0.00000	0.00000	0.00000
435	Annual Control of the														
436 (General & Intangible Plant Labor		55,954	9,774	14,442	2,895	6,836		3,670		1,220	759			16,358
438	Retail 100%, Class = # Bills		9,455	3,774	24,442	2,693	0,430		5,670		1,220	/39			9,455
439	Retail 100%, Class = Net Plant		-,		-	-			-	-		-			-
440	General & Intangible Plant Total		65,409	9,774	14,442	2,895	6,836	0	3,670	0	1,220	759	0	0	
441	General & Intangible Plant Allocators		1.00000	0.14943	0.22079	0.04425	0.10452	0.00000	0.05611	0.00000	0.01865	0.01161	0.00000	0.00000	0.39464
442	. 1 9 7 9 7														
444	inergy Storage Plant Energy - Production Total Seles														
445	Energy Storage Plant Total		- 0	0	0	0	0	0	0	0	0	D	0	D	D
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448															
449	Labor			•		-		-	-	•		•	-	-	
450 451	Retail 100%, Class = # Bills Retail 100%, Class = Net Plant		5,011	288		170	205		98		31	18			5,011 13
452	Retail 100%, Class = T&D		375	5		114	141		76		25	15			15
453	Retail 100%, Class = Metering		5,752									5,752			
454	Retail 100%, Class = Dist Secondary		1,450	-	-	-	-	-	1,450	-	-		-	-	-
455	Retail 100%, Class = Prod		347	347		-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457 458	Wholesale 100% Other Plant Total		13,767	640		284	346	- D	1,624	D	56	5,786	- D	- D	5,024
459	Other Plant Total		15,767	640	٠	204	340	٠	1,024	·	36	5,766		٠	5,024
	otal Depreciation Expense		589,368	270,439	14,450	66,993	97,826	0	61,167	0	18,156	29,500	0	0	30,837
461	Total Depreciation Expense Allocators		1.00000	0.45886	0.02452	0.11367	0.16598	0.00000	0.10378	0.00000	0.03081	0.05005	0.00000	0.00000	0.05232
462	F SALAN TRANSPORT														
463															
464	Taxes Other than Income Tax Labor		10,784	1,884	2,783	558	1,318		707		235	146			3,153
466	Net Total Plant		113,600	39.888	1,090	23,282	28.001		13,390		4,193	2.491			1,766
467	Transmission		-	33,300	2,050	-	20,002		-		-1,255	-,-,-			-
468	Distribution Primary					-		-	-	-	-		-	-	-
469	Retail 100%, Removed			-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		124,384	41,271	3,873	23,840	29,318	0	14,097	0	4,428	2,638	0	0	
471 472	Total Taxes Other Alfocator		1.00000	0.33181	0.03114	0.19166	0.23571	0.00000	0.11333	0.00000	0.03560	0.02121	0.00000	0.00000	0.03954
473															
474	ncome Tax Expense														
475	Total Revenue	Line 13	1,969,670	671,988	211,053	294,115	372,722	.0	168,729	D	75,880	47,969	317	D	126,897
476	Total Oper. Exp. Before Tax	Line 20	1,095,713	367,960	113,382	112,321	173,343	0	98,441	0	34,070	41,898	0	0	154,298
477	Net Oper, Income (NOI) before Tax	Line 8 x WACC	873,957 230,699	304,028 78,692	97,671 3.117	181,794 47,788	199,379 56,429	0	70,288 26,845	0	41,810 8,153	6,071 5,017	317	0	(27,400)
478 479	Interest Expense NOI Before Tax Less Interest	Line 8 x WALL Ln 477 - Ln 478	543,258	225,336	94,554	134,006	142,951		43,443		33,656	1.053	317		4,659 (32,059)
480	NOT LEAD THE BL	211477 - 211470	0-3,230	223,330	30,330	13-,000	1-2,551		45,445		33,030	1,033	31,		(32,033)
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	643,256	225,336	94,554	134,006	142,951	0	43,443	0	33,656	1,053	317	0	(32,059)
483	Fed & St Permanent Differences	JSS Sch. 12	13,145	5,249	169	2,269	2,853	-	1,532	-	509	303	-	-	261
484 485	State Temporary Differences State Taxable Income	JSS Sch. 12	(397,442)	(158,708) 71.877	(5,113)	(68,589)	(86,269)	- 0	(46,316)	- 0	(15,393)	(9,167)	317	- 0	(7,887)
485	State Income State Income Tax Rate	Ln 482:484	258,961 5.50%	71,877 5.50%	89,611 5.50%	67,685 5.50%	59,535 5.50%	5.50%	(1,342) 5.50%	5.50%	16,772 5.50%	5.50%	5.50%	5.50%	
487	State Income Tax (Cur.)	Ln 485 x Ln 486	14,243	3.953	4.929	3,723	3,274		(74)	3.30%	1.032	(430)	17	3,30%	(2,183)
	was sent (went)		,245	-,,,,,	.,525	-,,,	-,217		(1-1)		2,732	(450)			(-,-00)

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 30 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
. 1									2	Distribution			1		
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
lo.	Residential by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
88	State Income Tax (Def.)	Ln 484 x Ln 486	21,859	8,729	281	3,772	4,745	-	2,547	-	847	504	-	-	4
89	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	D	D	D	D	0	0	0	D	
90 91	Total State Income Tax Exp.	Ln 487:489	36,102	12,682	5,210	7,495	8,019	-	2,474	-	1,879	75	17	-	(1,
92	Federal Income Tax Expense														
93	Net Oper. Income Less Int. Exp.	Line 479	643,258	225,336	94,554	134,006	142,951		43,443		33,656	1,053	317		(32,
94	Fed & St Permanent Differences	JSS Sch. 12	13,145	5,249	169	2,269	2,853		1,532	-	509	303	-	-	
95	Fed Temporary Differences	JSS Sch. 12	(384,837)	(153,674)	(4,950)	(66,414)	(83,533)		(44,847)		(14,905)	(8,876)	1.0		(7,
96	State Income Tax Exp. (Cur.)	Line 487	(14,243)	(3,953)	(4,929)	(3,723)	(3,274)		74	*	(1,032)	430	(17)		2,
97	Fed. Taxable Income	Ln 493:496	257,323	72,957 21.00%	84,844 21.00%	66,138 21.DD%	58,997 21.00%		201 21.00%	21.00%	18,228 21.00%	(7,090) 21.00%	300 21.00%	21.00%	(37,
98	Fed. Income Tax Rate Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	21.00%	15,321	17,817	13.889	12.389	21.00%	42	21.00%	3.828	(1,489)	21.00%	21.00%	172
00	Current NOL Adjustment	JSS Sch. 12	34,U36 0	13,521	17,817	13,869	12,559		. 42		3,828	(1,489)	05		177
01	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	54,038	15,321	17,817	13,889	12,389	-	42	-	3,828	(1,489)	63	- :	17.2
02	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	80,816	32,272	1,040	13,947	17,542	_	9.418	_	3,130	1.864		_	1,
03	State Income Tax (Def.) Deduction	En 488 x En 498	(4,590)	(1,833)	(59)	(792)	(996)		(535)		(178)	(106)		_	
04	Federal Income Tax (ITC)	JSS Sch. 12	[822]	(328)	(11)	(142)	(178)	-	(96)		(32)	(19)	-	-	
05	Federal Income Tax (PTC)	JSS Sch. 12	(36,226)	(19,373)	(771)	(3,232)	(5,118)	-	(4,097)		(1,573)	(941)		-	(1,
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(315)	(126)	(4)	(54)	(68)		(37)		(12)	(7)		-	
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,625)	(5,441)	(175)	(2,351)	(2,957)		(1,588)		(528)	(314)			(
80	Total Federal Income Tax Exp.	Ln 501:507	79,276	20,492	17,837	21,264	20,613	-	3,107	-	4,635	(1,013)	63	-	(7,
09 10	****		40.000		22,746		15,664		(na)		4.860	(1,918)	80		form
11	Total Current Fed. & St. Income Tax Total Deferred Fed. & St. Income Tax	Ln 487 + Ln 501 Ln 488 + Ln 502:503	68,281 98,085	19,274 39,167	1,262	17,612 16,927	21,290	•	(32) 11,430		4,860 3,799	2.252	80	•	(10, 1,
12	Total Direct Adjs.	Ln 489 + Ln 506	(315)	(126)	1,202	(54)	(68)		(37)		(12)	2,262			1,
13	Amort of Excess Fed. ADIT (EDIT)	Line 507	(13,625)	(5,441)	(175)	(2,351)	(2,957)		(1,588)		(528)	(314)			
14	Total Amortization of ITC	Line 504	(822)	(328)	(11)	(142)	(178)		(96)		(32)	(19)			3
15	Total Amortization of PTC	Line 505	(36,226)	(19,373)	(771)	(3,232)	(5,118)		(4.097)		(1,573)	(941)	_	_	(1,
16	Parent Debt Tax Adjustment	JSS Seh. 12	(4,715)	(1,883)	(61)	(814)	(1,023)		(549)	-	(183)	(109)	-	-	,
17	Total Income Tax Expense	Ln 510:516	110,663	31,291	22,986	27,946	27,608	-	5,032	-	6,332	(1,047)	60	-	(9,5
18															
19 20	Effective Tax Rate	Ln 510:512 /Ln479	25.81%	25.88%	25.39%	25.73%	25.80%	0.00%	26.15%	0.00%	25.69%	31.95%	25.35%	0.00%	25.
	ncome Tax Expense Based on Return														
22 <u>F</u>	ederal Income Tax (FIT) Calculation														
23	Return on Rate Base	Line 26	829,529	282,955	11,206	171,831	202,901		96,527		29,317	18,041		-	16,
24	Interest Expense	Line 8 x WACC	(230,699)	(78,692)	(3,117)	(47,788)	(56,429)		(26,845)		(8,153)	(5,017)	-	-	(4,
25	Permanent Diff Fed & State	JSS Sch. 12	13,145	5,249	169	2,269	2,853		1,532		509	303			
26	Federal Portion of Direct Adjs.	JSS Sch. 12	(315)	(126)	(4)	(54)	(68)		(37)		(12)	(7)		•	
27	Federal Income Tax (ITC) Federal Income Tax (PTC)	JSS Seh. 12 JSS Seh. 12	(822)	(328)	(11) (771)	(142)	(5,118)		(96) (4,097)		(32)	(941)		-	(1.
29	Amort of Excess ADIT	JSS Sch. 12 JSS Sch. 12	(13,625)	(19,575)	(175)	(2,351)	(2,957)		(1,588)		(528)	(314)			(1,
30	Parent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1,883)	(61)	(814)	(1,023)		(549)		(183)	(109)			,
31	Temporary Diff Federal	JSS Sch. 12	(384,837)	(153,674)	(4,950)	(66,414)	(83,533)		(44,847)		(14,905)	(8,876)			(7,
32	Deferred Tax Federal	Ln 531 x Ln 498	80,816	32,272	1,040	13,947	17,542	_	9,418		3,130	1.864			1,
33	Base for FIT Computation	Ln 523:532	252,250	60,958	3,326	67,252	73,989	-	29,417	-	7,571	4,924	-		4,
34	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26
35	Net FIT Allowable	Ln 533 x Ln 534	67,054	16,204	884	17,877	19,668		7,820		2,012	1,309			1,
36	Federal Portion of Direct Adjs.	JSS Sch. 12	(315)	(126)	(4)	(54)	(68)	-	(37)	-	(12)	(7)	-	-	
37	Federal Income Tax (ITC)	JSS Sch. 12	(822)	(328)	[11]	(142)	(178)		(96)		(32)	(19)			
38	Federal Income Tax (PTC)	JSS Sch. 12	(36,226)	(19,373)	(771)	(3,232)	(5,118)		(4,097)	-	(1,573)	(941)	-	-	(1,
39	Amort of Excess ADIT	JSS Sch. 12	(13,625)	(5,441)	(175)	(2,351)	(2,957)		(1,588)		(528)	(314)		-	1
40	Total FIT before Adding Deferred	Ln 535:539	16,066	(9,064)	(77)	12,098	11,346		2,002		(132)	27		-	(
541 542	Total FIT - Deferred Total FIT - Current & Deferred	Line 532 Ln 540:541	80,816 96,882	32,272 23,208	1,040	13,947 26,045	17,542 28,888	-	9,418	-	3,130 2,998	1,864	-		1,
43	Interest - Corrent & Deterred	ER 340:341	90,682	25,208	903	20,045	40,888		11,420		2,398	1,691			1,
44 5	tate Income Tax (SIT) Calculation														
545	NOIBT	Line 44	829,529	282,955	11,206	171,831	202,901	-	96,527	-	29,317	18,041	-	-	16,
546	Interest Expense	Line 27 x WACC	(230,699)	(78,692)	(3,117)	(47,788)	(56,429)		(26,845)	-	(8,153)	(5,017)	-	-	(4,6
547	Permanent Diff Fed & State	JSS Sch. 12	13,145	5,249	169	2,269	2,853		1,532		509	303		-	.7.6
548	Temporary State Differences	JSS Sch. 12	(397,442)	(158,708)	(5,113)	(68,589)	(86,269)		(46,316)		(15,393)	(9,167)		-	(7,8

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 31 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1C RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Residential by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	21,859	8,729	281	3,772	4,745	-	2,547	-	847	504	-	-	434
550	Net FIT Allowable	Line 542	96,882	23,208	963	26,045	28,888		11,420	-	2,998	1,891		_	1,470
551	Parent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1,883)	(61)		(1,023)		(549)		(183)	(109)			(94)
552	Base for SIT Computation	Ln 545:551	328,559	80,857	4,330	86,726	95,665		38,315		9,942	6,447			6,277
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	19,122	4,706	252	5,048	5,568		2,230		579	375			365
555	Total SIT - Deferred	Line 549	21,859	8,729	281	3,772	4,745		2,547		847	504			434
556	Total SIT - Current & Deferred	Ln 554:555	40,982	13,435	533	8,820	10,313		4,777		1,425	879			799
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(4,715)	[1,883]	(61)	(\$14)	(1,023)		(549)		(183)	(109)	•		(94)
560	Total FIT & SIT Based on Return	Lines 542,556	133,149	34,760	1,436	34,051	38,177		15,648	1	4,241	2,662		-	2,176
561	Total Income Tax Allocator		1.00000	0.26106	0.01078	0.25574	0.28672	0.00000	0.11752	0.00000	0.03185	0.01999	0.00000	0,00000	0.01634
562 563															
564	Labor Allocator														
565	Production Base Demand		15,069	15,069				141		41	400				
566	Production Intermediate Demand		2,627	2,627											
567	Production Peaking Demand		2,116	2,116											-
568	Production Solar Demand		66	66										-	
569	Production Base Energy		22,171		22,171										
570	Production Intermediate Energy		2,732	-	2,732	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,186		1,186								-		-
572	Production Solar Energy		3,576	-	3,576		-	-			-				
573	Subtotal Production		49,544	19,879	29,665	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,144	198	-	5,946	-	-	-	-	-	-	-	-	-
575	Distribution		25,578		-	-	14,043		7,539		2,506	1,490			
576	Subtotal Prod, Trans and Dist		81,267	20,077	29,665	5,946	14,043	0	7,539	0	2,506	1,490	0	0	0
577	Customer Accounts		24,305		-		-	-	-	-	-	69	-	-	24,235
578	Customer Service & Info.		4,422												4,422
579	Seles		4,945	-			-	-	(4)		-				4,945
580	Subtotal before Admin & Gen		114,938	20,077	29,665	5,946	14,043		7,539	-	2,506	1,560			33,602
581	Admin & General		51,505	8,997	13,293	2,664	6,293		3,379	-	1,123	699			15,057
582			166,443	29,074	42,959	8,610	20,336		10,918		3,629	2,259			48,659
583	Total Labor Allocator		1.00000	D.17468	0.25810	0.05173	0.12218	0.00000	0.06560	D.0000D	0.02180	0.01357	0.00000	0.00000	0.29235

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 32 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution	l	Interruptible	Lighting	Customer
No.	Gen Service Non Demend by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	1.399.890	567,241	21,251	233,837	313,630		154.855		46.511	38.706	_	_	23.858
3	Accum. Depreciation & Amort.	Line 171	(392,424)	(212,473)	(9,833)	(33,809)	(57,096)		(42,037)		(14,584)	(12,196)			(10,397)
4	Net Plant in Service		1,007,466	354,769	11,418	200,028	256,534		112,817		31,928	26,510			13,461
5	Construction Work in Progress	Line 229	35,856	11,457	390	10,304	9,479		3,546		180	179			319
6	Plant Held for Future Use	Line 239	1,513	321	58	897	172		12		4	3			48
7	Working Capital	Line 265	33,152	6,866	5,332	5,074	6,179		2,788		597	1,435			4,881
8	Total Rate Base		1,077,987	373,413	17,199	216,303	272,364		119,163	•	32,708	28,127		19	18,710
9															
11	Revenue Class Revenue	Line 287	196,280	58,580	30,922	29,387	38,069	_	16,662	_	4,782	4,902	32		12,944
12	Revenue Credits	Line 307	3,207	10	50,922	29,567	21	-	465	-	2,144	4,902	52	-	12,944
13	Total Revenue	LINE SU/	199,487	58,590	30,922	29,934	38,090		17,127		5,926	4,903	32	-	12,962
14	Total Revenue		133,467	26,330	30,522	25,534	30,030	-	17,127	-	0,920	4,503	32	-	12,502
15	Operating Expense														
16	Operations & Maintenance	Line 390	32,989	4,930	9,640	1,801	4,116	-	1,898		849	1,007	-	-	8,749
17	Depreciation	Line 460	50,933	23,579	1,465	5,572	8,676		4,989		1,338	3,039			2,276
18	Tax Other Than Income Tax	Line 470	10,685	3,598	393	1,983	2,600		1,150		326	272			363
19	Gain/Loss on Disposition	Line 471	[72]	(25)	(1)	(14)	(18)		(8)		(2)	(2)			(1)
20	Operating Expense before Tax		94,535	32,082	11,497	9,341	15,373	* (*)	8,029		2,511	4,316			11,386
21	Income Tax Expense	Line 517	17,073	2,728	4,744	3,711	3,725		1,263		805	(118)			206
22	Total Operating Expense		111,608	34,810	16,241	13,053	19,098		9,292		3,316	4,198	8		11,592
23															
	Return														
25	Net Operating Income Earned	in 13 - Ln 22	87,879	23,760	14,682	16,881	18,998	-	7,835		3,610	794	24		1,370
26	Net Operating Income Required	Ln 8 x Ln 34	71,220	24,670	1,136	14,291	17,994		7,873	-	2,161	1,858		-	1,236
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	16,659	(891)	13,545	2,591	998		(38)		1,449	(1,154)			134
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3438	1.3438	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	22,378	[1,197]	18,195	3,480	1,341		(51)		1,947	(1,550)	32		180
30									7.7				_		
32	Total Class Cost of Service	Ln 26+22-12	179,621	59,470	17,377	26,796	37,071		16,700		3,333	6,056	8		12,810
33	Rate of Return Earned	Ln 25 / Ln 8	8.15%	6.37%	85.36%	7.80%	6.97%	0.00%	6.57%	0.00%	11.04%	2.50%	0.00%	0.00%	7.32%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%		6.61%		6.61%						
35															
36		In 11	196,280	58,580	30,922	29,387	38,069		16,662		4,782	4,902	32		12,944
37		Ln 29	(22,378)	1,197	(18, 195)		(1,341)		51		(1,947)	1,550	(32)		(180)
38		Ln 37 / Ln 36	-11.40%	2.04%	-58.84%		-3.52%		0.31%		-40.71%				-1.39%
39															
40															
	Gross Electric Plant in Service Production Plant														
43	Production Base Demand		368,495	368,495		_	_	_	_		_	_	_	_	_
44	Production Intermediate Demand		30,749	30,749							-			-	
45	Production Peaking Demand		33,743	33,743											
46	Production Solar Demand		112,184	112,184	_	_	_	_	_	_	_	_	_	_	_
47	Retail 100%. Removed														
48	Production Plant Total		545,171	545,171	0	0	0	0	D	0	D	D	D	D	D
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,494	4,494				-							
53	Production Intermediate Demand		264	264		-	-	-	-	-		-	-	-	-
54	Production Peaking Damand		2,343	2,343			-		-	-	-		-		
55	Production Solar Demand		2,603	2,603			-	-	-	-	-	-	-	-	-
56	Transmission		227,938			227,938	-				-		-	-	-
57	Transmission - Radials		2,405			2,405					-	-	-	-	-
58	Distribution Primary				- 2	-			- 1	245	-		- 1	16	13.5
59	Transmission Plant Total		240,048	9,704	0	230,344	0	0	0	0	D	0		0	0
60	Transmission Plant Allocators		1,00000	0.04042	0.00000	0.95958	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 33 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Non Demand by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61	Total Charles of Tours Charle		705 240	FF 4 P74	0	220.244		0				D			
62 63	Total Prod and Trans Plant Prod and Trans Plant Allocators		765,216 1.00000	554,874 0.70665	0.00000	230,344 0.29335	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64	The did the state of the state		2,00000	4170405	0.00000	0123333	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	Distribution Plant														
66	Distribution Primary		304,831				304,831			-					
67	Distribution Primary (MDS)				-			-					-	-	-
68	Distribution Secondary Distribution Secondary (MDS)		150,510						150,510			- 1			
70	Distribution Service		45,207	:	:				:		45,207				
71	Distribution Metering		37,571									37,571			
72	Lighting Facilities					-	-	-	-	-	-		-	-	
73	EV Solution											-		-	
74	Distribution IS Equipment														
75	Distribution Plant Total		538,120	0	0	0	304,831	0	150,510	0	45,207	37,571	0	0	0
76 77	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56648	0.00000	0.27970	0.00000	0.08401	0.06982	0.00000	0.00000	0.00000
78	Total Trans and Dist Plant		778,167	9,704	0	230,344	304,831	0	150,510	0	45,207	37,571	D	D	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01247	0.00000	0.29601	0.39173	0.00000	0.19342	0.00000	0.05809	0.04828	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,323,336	554,874	0	230,344	304,831	0	150,510	D	45,207	37,571	D	D	0
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.41930	0.00000	0.17406	0.23035	0.00000	0.11374	0.00000	0.03416	0.02839	0.00000	O. 0000D	0.00000
83															
85	General & Intangible Plant Labor		70,212	12,367	21,251	3,494	8,799		4,344		1,305	1,135			17,518
86	Retail 100%, Class = # Bills		7,854	12,307	21,251	3,434	0,733		4,544		1,303	1,133	-	-	7,854
87	Retail 100%, Removed		,,,,,,,												,,034
88	General & Intangible Plant Total		78,066	12,367	21,251	3,494	8,799	0	4,344	0	1,305	1,135	0	0	25,372
89	General & Intangible Plant Allocators		1.00000	0.15842	0.27222	0.04475	0.11271	0.00000	0.05565	0.00000	0.01671	0.01454	0.00000	0.00000	0.32500
90	En como Chausan Diama														
91	Energy Storage Plant Energy - Production Total Seles					_							_		
93	Energy Storage Plant Total		- 0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
	Other														
97	Lebor		0.2.0		•	-			-		-	-	-	-	
98	Retail 100%, Class = # Bills Retail 100%, Class = T&O		(1,514)									-			(1,514)
100	Retail 100%, Ramoved														
101	Wholesale 100%									-					
102	Production Base Demand			-	-		-	-	-	-	-		-	-	-
103	Other Plant Total		(1,514)	0	0	0	0	0	D	0	0	0	0	0	(1,514)
104															
	Total Gross Electric Plant in Service		1,399,890	567,241	21,251	233,837	313,630	D	154,855	D	46,511	38,706	D	D	23,858
106	Total Gross Electric Plant Allocators		1.00000	0.40520	0.01518	0.16704	0.22404	0.00000	0.11062	0.00000	0.03323	0.02765	0.00000	0.00000	0.01704
108															
	Accumulated Depreciation														
	Production Plant:														
111	Production Base Demand		150,017	150,017			-		-	-	-		-		
112	Production Intermediate Demand		18,928	18,928	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		23,558	23,558		-	-			•	•	•	-	-	-
114	Production Solar Demand		13,123	13,123		-	-	-	-	-	-	-	-	-	-
115 116	Retail 100%, Removed Production Plant Total		205,626	205,626	- 0	- n	- n	- n	- n	- n	- n		- n		
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
	Transmission Plant														
120	Production Base Demand		770	770	-	-	-		-	-	-	-			-
121	Production Intermediate Demand		111	111	-	-	-	-	-	-	-	-	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 34 of 230 DOCKET NO: 20240025-81 SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
-			+				-			57.7		-		-	
Line		-				4 157.00	40.74		40.00	Distribution	Grant at a			Control of	
No.	Gen Service Non Demand by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)	nei.	rotal	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
				100	ENERGY	DEMIAND	DEMIAND	CUSTOMER	DEMIAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122 123	Production Peaking Demand Production Solar Demand		139 105	139 105	-			-	-	-	-		-	-	-
124	Transmission		31.904	105		31.904						- 1		-	
125	Transmission - Radials		289			289			-	-	-	_	_	_	_
126	Distribution Primary		-	-	-	77		-	-	-	-	-			
127	Transmission Plant Total		33,317	1,125	0	32,193	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03376	0.00000	0.96624	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129 130	Total Prod and Trans Plant		238,943	205 754	0	22.102	0		0	D	D	0	D	D	D
131	Prod and Trans Plant Allocators		1.00000	206,751 0.86527	0.00000	32,193 0.13473	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Flod and Flans Flant Andrators		1.00000	0.60327	0.0000	0.13475	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.0000
	Distribution Plant														
134	Distribution Primary		53,025				53,025					-			
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		40,027	-	-	-	-	-	40,027	-	-	-	-	-	-
137 138	Distribution Secondary (MDS)		13,980		-		-	-	-	-	13,980			-	-
139	Distribution Service Distribution Metering		11,671				-		-	-	15,980	11,671	-	-	-
140	EV Solution		11,0/1	-								11,0/1		-	
141	Lighting Facilities									-					
142	Distribution IS Equipment		-	-	-	-	-	_	-	-	_	-	-	-	
143	Distribution Plant Total		118,703	0	0	0	53,025	0	40,027	D	13,980	11,671	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44670	0.00000	0.33721	0.00000	0.11777	0.09832	0.00000	0.00000	0.00000
145	10.12 (co. 12.01.0)		.2000	10.722	12.		4	- 2	12.50		10.040	6.19.			
146 147	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		152,021	0,00740	0.00000	32,193 0.21177	53,025 0.34880	0.00000	40,027 0.26330	0.00000	13,980 0.09196	11,671 0.07677	0.00000	0.00000	0.00000
148	I deal Frans and Dist Plant Allocators		1,00000	0.00740	0.00000	0.21177	0.34000	0.00000	0.20550	0.00000	0.03136	0.07077	0.00000	0.00000	0.00000
149	Total Prod. Trans and Dist Plant		357,646	206,751	0	32,193	53.025	0	40.027	0	13.980	11,671	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57809	0.00000	0.09001	0.14826	0.00000	0.11192	0.00000	0.03909	0.03263	0.00000	0.00000	0.00000
151															
	General & Intengible Plant														
153	Labor		32,487	5,722	9,833	1,616	4,071	-	2,010	-	604	525		-	8,105
154 155	Retail 100%, Class = T&D Retail 100%, Class = # Bills		2.103		-		-		-	-	-		-	-	2.002
156	General & Intangible Plant Total		34.589	5.722	9.833	1.616	4,071		2.010	- 0	604	525			2,103
157	General & Intangible Plant Allocators		1.00000	0.16543	0.28427	0.04673	9.11770	0.00000	0.05811	0.00000	0.01745	0.01518	0.00000	0.00000	0.29512
158															
159	nergy Storage Plant														
160	Energy - Production Total Seles						•								
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162 163	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0,00000
164	Other														
165	Labor		0	0	0	0	0		0	-	0	0			0
166	Retail 100%, Class = # Bills		189			-	-	-	-	-	-	-	-	-	189
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-		-	-
169 170	Other Plant Total		189	0	0	0	0	0	0	0	D	0	D	0	189
	Total Accumulated Depreciation		392,424	212,473	9,833	33,809	57.096	0	42,037	0	14.584	12.196	- 0	0	10.397
172	Total Accum Deprec Allocators		1.00000	0.54144	0.02506	0.08615	0.14550	0.00000	0.10712	0.00000	0.03716	0.03108	0.00000	0.00000	0.02649
173	Total recuir Deplet recounts		2.00000	0.24.244	0.02300	0.00015	0.24230	0.00000	0.10712	0.00000	0.03710	0.03100	U.GGGDD	0.00000	0.02043
174															
	Net Plant In Service		- Lavi-					950							
176	Production Gross Plant		545,171	545,171	0	0	0	0	0	0	0	0		0	0
177	Production Reserve		(205,626)	(205,626)	0	0	0	0	0	0	D	D	D	D	<u>D</u>
178 179	Production Net Plant Production Net Plant Allocators		389,545 1.00000	339,545 1.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000D	0.00000	0.00000	0.00000
180	FIGURECION 1981 Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Transmission Gross Plant		240,048	9,704	0	230,344	0	. D	D	D	D	D	D	D	D
182	Transmission Reserve		(33.317)	[1,125]	0	(32,193)	0	0	Ď	Ď	0	0	Ď	Ď	Ď

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 35 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		206,730	8,579	0	198,151	0	0	0	0	. 0	0	0	0	
184	Transmission Net Plant Allocators		1.00000	0.04150	0.00000	0.95850	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85															
186	Distribution Gross Plant		538,120	D	D	0	304,931	0	150,510	0	45,207	37,571	D	D	
187	Distribution Reserve		(118,703)	0	D		(53,025)		(40,027)	D	(13,980)	(11,671)	0	0	
188	Distribution Net Plant Distribution Net Plant Allocators		419,416 1,00000	0.00000	0.0000.0	0.0000.0	251,806 0,60037	0.00000	110,483 0,26342	0.00000	31,227 0.07445	25,900 0.06175	0.00000	0.00000	0.00000
190	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50057	0.00000	0.26342	0.00000	0.07445	0.06175	0.00000	0.00000	0.00000
191	General & Intangible Gross Plant		78,066	12,367	21,251	3,494	8,799	0	4,344	0	1,305	1,135	0	D	25,377
192	General & Intangible Reserve		(34,589)	(5,722)	(9,833)	(1,616)	(4,071)		(2,010)	Ď	(604)	(525)	D	,	(10,20)
193	General & Intangible Net Plant		43,477	6,645	11,419	1,877	4,728	0	2,334	0	701	610	0	0	15,164
194	General & Intangible Net Plant Allocators		1.00000	0.15284	0.26263	0.04318	0.10874	0.00000	0.05369	0.00000	0.01613	0.01403	0.00000	0.00000	0.3487
195															
196	Energy Storage Gross Plant		0	0	0	0	0		0	0	0	0	0	0	(
197	Energy Storage Reserve		0	٥	0	0	0		0	0	0	0	0	0	
98	Energy Storage Net Plant		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
99	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	Other Gross Plant		(1,514)	0	0	D	D	D	D	D	D	D	D	D	(1,514
202	Other Reserve		(189)	(0)	[0]		(0)		(0)	Ď	(0)	(0)	D	n	(189
203	Other Net Plant		(1,702)	(0)	(0)		(0)		(0)	D	(0)	(0)		D	(1,702
04	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000
05															
206	Total Gross Plant		1,399,890	567,241	21,251	233,837	313,630	0	154,855	D	46,511	38,706	0	D	23,858
07	Total Reserve		(392,424)	(212,473)	(9,833)	(33,809)	(57,096)		(42,037)	0	(14,584)	(12,196)	0	D	(10,397
80	Total Net Plant in Service		1,007,466	354,769	11,418	200,028	256,534	0	112,817	0	31,928	26,510	٥	0	13,461
10	Total Net Plant Allocators		1.00000	0.35214	0.01133	0.19855	0.25463	0.00000	0.11198	0.00000	0.03169	0.02631	0.00000	0.00000	0,01336
11															
	Construction Work in Progress														
13	Production Base Demand		9,313	9.313							20				
14	Production Intermediate Demand		1,193	1,193			-							_	-
15	Production Peaking Demand		780	780					-	-			-	-	
16	Production Solar Demand		168	168				-				-		-	
17	Transmission		10,367		-	10,367	-		-		-	-	-	-	-
18	Distribution Primary		9,479				9,479		-	-				-	
19	Distribution Primary (MDS)				•						-	-	-	-	•
20 21	Distribution Secondary Distribution Secondary (MDS)		3,537						3,537						
22	Distribution Service		176								176				
23	Distribution Metering		175								1/6	175			
24	Lighting Facilities		-			-			-	-	-	-	_		
25	Distribution IS Equipment												-		-
26	Labor		1,314	232	398	65	165	-	81	-	24	21	-	-	328
27	Retail 100%, Class = Net Plant		I 64 7I	(228)	[7]	(129)	(165)	-	(72)	-	(21)	(17)	-	-	(5
28	Retail 100%, Removed			-	-	-	-	-	-	-	-	-	-	-	-
29	Total Construction Work in Progress		35,856	11,457	390	10,304	9,479	0	3,546	0	180	179	0	0	319
30	Total Construction Work in Progress Allocator		1.00000	0.31954	0.01089	0.28737	0.26437	0.00000	0.09890	0.00000	0.00503	0.00500	0.00000	0.00000	0.00890
31															
	Plant Held for Future Use														
234	Production Base Demand		226	228					- 0			2		12	
235	Production Peaking Demand		61	61	- 2									12	
236	Transmission		887			887							-	Ų.	
37	Distribution Primary		148			1.3	148			-	-		-		-
38	Labor		191	34	58	10	24	-	12	-	4	3	-	-	41
39	Plant Held for Future Use Total		1,513	321	58	897	172		12	0	4	3	0	D	45
240	Plant Held for Future Use Allocator		1.00000	0.21204	0.03825	0.59258	0.11338	0.00000	0.00782	0.00000	0.00235	0.00204	0.00000	0.00000	0.03153
41															
42															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 36 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			-							Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Non Demand by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		2-42	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		3,497	3,497			-						-		
245	Production Intermediate Demand		364	364								_		_	
246	Production Peaking Demand		397	397											-
247	Production Base Energy		6,148	-	6,148				-	-	-	-	-	-	_
248	Production Intermediate Energy		-		-		-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,169		5,169										
250	Production Solar Demand		52	52	-		-	-	-	-	-	-	-	-	
251	Energy Avg Rate Sales														
252	Distribution Metering											•			•
253 254	Labor WTD O&M Expense		(22,552)	(3,370)	(6,590)	(1,231)	(2,813)		(1,298)		(580)	(689)			(5,981)
255	Retail 100%, Class = # Bills		10,167	(2,370)	(0,330)	(1,531)	[2,615]		(1,230)		(360)	(003)			10,167
256	Retail 100%, Class = Prod		(10,925)	(10,925)											10,167
257	Retail 100%, Class = Net Plant		25,806	9,087	292	5,124	6,571	-	2,890	_	818	679		-	345
258	Retail 100%, Class = T&D		15,5771	[70]		(1,651)	(2,185)		(1,079)	-	(324)	(269)		-	-
259	Retail 100%, Class = Metering		1,145	-	-	-		-		-		1,145	-	-	-
260	Retail 100%, Removed			-	-	-	-	-	-	-	-		-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(474)	(474)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,561	8,331	312	3,435	4,607	•	2,274		683	569	•		350
264	Gross Trans Plant		(627)	(25)		(602)									
265 266	Total Working Capital Total Working Capital Allocator		33,152 1.00000	6,866 9,20711	5,332 0.16083	5,074 0.15306	6,179 0.18640	0.00000	2,788 0.08409	0.00000	597 0.01000	1,435 0.04327	0.00000	0.00000	4,691 0.14724
267	Iotal Working Capital Allocator		1.00000	0.20711	0.10065	0.15500	0.12040	0.00000	0.05409	0.00000	0.01600	0.04327	0.00000	0.05000	0.14724
268															
	otal Rate Base														
270	Gross Electric Plant in Service		1,399,890	567,241	21,251	233,837	313,630	0	154,855	0	46,511	38,706	0	0	23,858
271	Accumulated Depreciation		(392,424)	(212,473)	(9,833)	(33,809)	(57,096)	0	(42,037)	0	(14,584)	(12,196)	0	0	(10,397)
272	Net Electric Plant in Service		1,007,466	354,769	11,418	200,028	256,534	0	112,817	0	31,928	25,510	D	D	13,461
273	Construction Work in Progress		35,856	11,457	390	10,304	9,479	0	3,546	0	180	179	0	0	319
274	Plant Held for Future Use		1,513	321	58	897	172	0	12	0	4	3	0	0	48
275	Working Capital		38,152	6,866	5,332	5,074	6,179	0	2,788	0	597	1,435	0	D	4,831
276 277	Total Rate Base Total Rate Base Allocator		1,077,987	373,413 0,34640	17,199 0.01595	216,308 0.20065	272,364 0.25266	0.00000	119,168 0.11054	0.00000	32,708 0.03034	28,127 0.02609	0.00000	0.00000	16,710 0.01736
278	Total hate base milotator		1.00000	0.34640	0.01393	0.20065	0.23200	0.00000	0.11034	0.00000	0.03034	0.02009	0.00000	0.00000	0.01730
279															
	lass Revenue														
281	Present Revenue		192,006	54,306	30,922	29,387	38,069		16,662		4,782	4,902	32		12,944
282	Production Solar Demand		4,274	4,274											100
283	EV Solution													-	-
284	Lighting Facilities Revenue														
285	Retail Revenue		196,280	58,580	30,922	29,387	38,069	-	16,662	-	4,782	4,902	32	-	12,944
286 287	Wholesale 100%		105 200	F0 F00	20.022	10.202	20.000	0	10.000		4.703	4,902			12,944
288	Total Class Revenue Total Retail Sales of Electric & Lighting Allocator		196,280	58,580 0.29845	30,922 0.15754	29,387 0.14972	38,069 0.19395	0.00000	16,662	0.00000	4,782 0.02436	0.02497	0.00017	0.00000	0.06595
289	Total Retail Sales of Electric & Eighting Allocator		1.00000	0.23643	0.137.54	0.14972	0.19593	0.00000	0.00403	0.00000	0.02430	0.02491	0.00017	0.00000	0.00393
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		165,755	56,752	12,633	23,632	33,367	-	15,902	-	4,672	6,174	-	_	12,622
292	Less Lighting Facilities		,	,	,	,,	,		,,,			-,		-	,
293	Return & Pretax Op Expinet of Lighting Fac.		165,755	56,752	12,633	23,632	33,367		15,902		4,672	5,174			12,622
294	Function Allocator for Electric Revenue		1.00000	0.34239	0.07621	0.14257	0.20131	0.00000	0.09594	0.00000	0.02819	0.03725	0.00000	0.00000	0.07615
295															
296															
	Revenue Credits		244												
298	Transmission		541 14	-		541	-	0.0							
299 300	Distribution Primary Distribution Secondary		14 462		-		14		452	-		-	-	-	
301	Distribution Service		2,143						402		2,143				
302	Lighting Facilities		2,145	1		- :					2,145	- :			- 1
303	Retail 100%, Class = # Bills		18		-	-		-	-	-	-	-			16
304	Retail 100%, Class = Prod											-		-	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 37 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Io. Gen Service Non Demand by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
805 Wholesale 100%		-	-	- 0		- 7		-	-			-		-
806 Rate Bese 807 Total Revenue Credits		3,207	10 10	0	547	21	- 0	3 465	- 0	2,144	1	- 0	- D	18
308 Total Revenue Credits Allocator		1.00000	0.00317	0.00015	0.17063	0.00661	0.00000	0.14503	0.00000	0.66852	0.00024	0.00000	0.00000	0.00566
309														
310														
311 O&M Expense 312 Production Demand														
313 Production Base Demand		1,742	1,742											
14 Production Intermediate Demand		148	148											151
15 Production Peaking Demand		260	260											
16 Production Solar Demand		710	710						-				-	-
17 Production Demand O&M Subtotal		2,861	2,861	0	0	0	0	0	0	D	D	D	D	D
18 Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000
19														
20 Production Energy														
21 Production Base Energy		5,599	-	5,599	-	-	-	-	-	-	-	-	-	-
22 Production Intermediate Energy		508	-	508	-	-	-	-	-	-	-		-	-
123 Production Peaking Energy 124 Production Solar Energy		454 424		454 424	-	-	-	-	-	-	-	-	-	-
Production Solar Energy Production Energy O&M Subtotal		6,985	- 0	6,985	- 0	- 0	<u>,</u>			. 0		D	- 0	- 0
26 Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27		2.0000	0.0000	1.00000	5.50000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000	0.00000	0.0000	0.0000
28 Production O&M Total		9,845	2,861	6.985	0	0	0	0	0	0	D	0		D
29 Production O&M Total Allocators		1.00000	0.29056	0.70944	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30														
31 Transmission														
32 Production Base Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
33 Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
34 Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
35 Production Splar Demand		7	7		-	-	-	-	-	-	-	-	-	-
36 Transmission		1,152			1,152			-	-	-	-		-	
37 Transmission - Radials 38 Transmission O&M Total		7	27	0	7	. 0			D	. 0	- 1	. 0	. 0	-
39 Transmission O&M Allocators		1,186 1.00000	0.02285	0.00000	1,159 0.97715	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40		1.00000	0.02265	0.00000	0.97715	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41 Distribution														
42 Distribution Primary		2,743				2,743								
143 Distribution Secondary		1,721						1.221						
44 Distribution Service		645								645				-
45 Distribution Metering		812									812			
146 Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
47 EV Solution														-
48 Distribution IS Equipment			-	-	-	-	-		-	-	-	-	-	-
49 Distribution O&M Total		5,421	0	0	0	2,743	0	1,221	0	645	812	0	0	0
50 Distribution O&M Allocators 51		1.00000	0.00000	0.00000	0.00000	0.50602	0.00000	0.22520	0.00000	0.11904	0.14974	0.00000	0.00000	0.00000
152 Customer Accounting														
353 Distribution Service		_	_	_	_	_	_	_		_	_	_	_	_
354 Distribution Metering		20									20	-	-	-
155 Retail 100%, Class = # Bills		5,000	-	-	_	_	-	_	-	_	-	_	-	5,000
56 Customer Accounting O&M		5,020	0	0	0	0	0	0	0	D	2.0	0	0	5,000
57 Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
158														
59 Customer Sery & Info.														
60 Retail 100%, Class = # Bills		266		-	-	-	-	-	-	-	-	-		266
61 Custamer Serv & Info. O&M		256	0	0	0	0	0				0	0	D	265
362 Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
963														
364 Sales														
B65 Retail 100%, Class = # Bills		1,075			-			-	-	-	-	-	-	1,075

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

Page 38 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1,075	0	0		0	L. A. SEASON SEASON	0	0	0	0	0	0	1,075
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369 370	Admin and General Labor		8.709	1,534	2.636	433	1.091		539		162	141			2,173
371	Distribution Primary		6,709	1,334	2,656	+33	1,091		339		102	141			2,175
372	Gross Total Plant		1,254	508	19	209	281		139		42	35	-	-	21
373	Retail 100%, Class = # Bills		213				-			-	-				213
374	Retail 100%, Class = T&D						-		•			-			
375 376	Retail 100%, Resid, Cust Retail 100%, Removed						:								· ·
377	Wholesala 100%					-	-	-		-	-	-			
378	Admin & General O&M		10,175	2,042	2,655	643	1,372	0	678	D	203	175	۵	D	2,407
379 380	Admin & General O&M Allocators		1.00000	0.20067	0.26091	0.06317	0.13485	0.00000	0.06658	0.00000	0.02000	0.01724	0.00000	0.00000	0.23657
	Recoverable Clause O&M														
382 383	Retail 100%, Removed Wholesale 100%		-	-	-			-	-	-	-	-		-	-
384	Recoverable Clause O&M		- 0	0	0	0	0	0	0	0	0	0	0	0	0
385															
	Total O&M		32,989	4,930	9,640	1,801	4,116	0	1,898	0	849	1,007	0	0	8,749
387	Total O&M Allocators		1.00000	0.14943	0.29220	0.05461	0.12475	0.00000	0.05755	0.00000	0.02573	0.03053	0.00000	0.00000	0.26520
389	Add Uncollectible Acct Exp on Rev. Incr/[Decr]														
	Total Adjusted O&M		32,989	4,930	9,640	1,801	4,116		1,898	9.1	849	1,007	- 9	- 4	8,749
391															
392															
393	Depreciation Expense														
394	Production Plant Production Base Demand		16,242	16,242											
396	Production Intermediate Demand		1.148	1.148					- 1	- :	- :				
397	Production Peaking Demand		1,616	1,616	-	-	-	-	-	-	-	-	-	_	-
398	Production Solar Demand		3,475	3,475	-	-			-		-				-
399	Retail 100%, Removed			10 000								-			
400 401	Production Plant Total Production Plant Allocators		1.00000	22,481 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission Plant														
404	Production Base Demand		83	83		-	-	-	-	-	-	-	-	-	-
105	Production Intermediate Demand		5	5					•		•		-		-
406 407	Production Peaking Demand Production Solar Demand		48 55	48	-	-	-	-				-	-	-	-
408	Transmission		5.254			5,254									
409	Transmission - Radials		53			53									
410	Distribution Primary														
411	Transmission Plant Total		5,498	191	0	5,307	0		0	0	0	0	0	0	0
412 413	Transmission Plant Allocators		1.00000	0.03465	0.00000	0.96535	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
414	Total Prod and Trans Plant		27,978	22,671	0	5,307	0	0	0	0	0	٥	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81031	0.00000	0.18969	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
	Distribution Plant		100												
418	Distribution Primary Distribution Primary (MDS)		8,039	-		-	8,039	-	-	-	-	-			-
120	Distribution Primary (MDS) Distribution Secondary		4,557			:	:		4,557					1	
121	Distribution Secondary (MDS)		4,557						4,557	1					
122	Distribution Service		1,244		-	-	-	-	-	-	1,244		-	-	-
423	Distribution Metering		2,364	-	-	-	-	-	-	-	-	2,364	-	-	
424	Lighting Facilities			-	-	-	-	-	-	-	-	-	•	•	
425 426	Distribution IS Equipment EV Solution		•	•	-		•		-						
420	Cy JOIUUGH														

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 39 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Non Demand by Function	Ref.	Total	Production	Production	Transmission	Distribution	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary	Distribution Services		Interruptible	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)	Ref.	iotal	Capacity	Energy ENERGY	Capacity DEMAND	Primary DEMAND	CUSTOMER	DEMAND	(MDS) CUSTOMER	CUSTOMER	Metering CUSTOMER	Equipment CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		16,205	0 DEMAND	D O	DEMINIO 0	8,039	COSTONER 0	4,557	COSTOWER	1,244	2,364	0	0	CUSTOWER
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49608		0.28122	0.00000	0.07678	0.14591	0.00000	0.00000	0.00000
429	DISCONDICTION OF THE PROPERTY		2.00000	0,0000	0.0000	0,0000	0.13000	0,0000	0.20222	0,00000	0.0.0.0	0121032	0,00000	0,0000	0,0000
430	Total Trans and Dist Plant		21,702	191	0	5,307	8,039	D	4,557	D	1,244	2,364	0	0	D
431	Total Trans and Dist Plant Allocators		1.00000	0.00878	0.00000	0.24455	0.37041	0.00000	0.20998	0.00000	0.05733	0.10895	0.00000	0.00000	0.00000
432					1000			1911		D			_	_	
434	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		1.00000	22,671 0.51312	0.00000	5,307 0.12012	8,039 0,18194	D.00000	4,557 0.10314	0.00000	1,244 0,02816	2,364 0.05352	0.00000	D. 00000	0.0000
435	Total Pidd, Trans and Disc Plant Allocators		1.00000	0.31312	0.00000	0.12012	0.16134	0.00000	0.10314	0.00000	0,02510	0.03532	U.GGGDD	0.00000	D, dudio
	General & Intangible Plant														
437	Labor		4,838	852	1,464	241	606		299		90	78			1,207
438	Retail 100%, Class = # Bills		698			-	-	-		-	-	-		-	698
439	Retail 100%, Class = Net Plant			-		•			-	-		-		-	
440	General & Intangible Plant Total General & Intangible Plant Allocators		5,536 1,00000	0.15394	1,464 0.26452	241 0.04349	0.10952	0.00000	299 0.05408	0.00000	90 0.01624	78 0.01413	0.00000	0.00000	1,905 0.34409
441	General & Intangible Plant Allocators		1.00000	0.15394	0.26452	0.04349	0.10952	0.00000	0.05408	0.00000	0.01624	0.01413	0.00000	0.00000	0.34409
	Energy Storage Plant														
444	Energy - Production Total Seles		-	-	-	-	-		-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0		0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0,00000	0.00000	0,00000	0.00000	0,00000	0.00000	0,00000	0.00000	0,00000	0.00000	0,00000	0,00000	0.00000
447															
448	Other Labor														
450	Retail 100%, Class = # Bills		370						-						370
451	Retail 100%, Class = Net Plant		71	25	1	14	18		8	- 1	2	,			1
452	Retail 100%, Class = T&D		32	0	- "	9	12		6	-	2	2	~	-	
453	Retail 100%, Class = Metering		593				-		-			593		-	
454	Retail 100%, Class = Dist Secondary		118	-	-	-	-	-	118	-	-	-	-	-	-
455	Retail 100%, Class = Prod		30	30	-	-	-	-	-	-	-	-	-	-	-
456 457	Retail 100%, Removed Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		1,214	56	1	24	31		132		4	596	D	. 0	371
459	Other Fight Total		2,227	20	-				131		,	330	·	·	3/1
460	Total Depreciation Expense		50,933	23,579	1,465	5,572	8,676	0	4,989	0	1,338	3,039	0	0	2,276
461	Total Depreciation Expense Allocators		1.00000	0.46295	0.02877	0.10939	0.17034	0.00000	0.09795	0.00000	0.02628	0.05966	0.00000	0.00000	0.04468
462	A 154 CA 105 CA 100 CA														
463															
465	Taxes Other than Income Tax Labor		932	164	282	46	117		58		17	15			233
466	Net Total Plant		9,752	3,434	111	1,936	2,483		1,092		309	257			130
467	Transmission		3,732	3,434		1,950	2,463		1,032		303	25,			-
468	Distribution Primary												-	-	-
469	Retail 100%, Removed			-						-	-	-			-
470	Total Taxes Other		10,685	3,598	393	1,983	2,600	0	1,150	0	326	272	0	0	363
471 472	Total Taxes Other Allocator		1.00000	0.33678	0.03676	0.18556	0.24335	0.00000	0.10761	0.00000	0.03055	0.02543	0.00000	0.00000	0.03397
473															
	Income Tax Expense														
475	Total Revenue	Line 13	199,487	58,590	30,922	29,934	38,090	. 0	17,127	D	6,926	4,903	32	D	12,962
476	Total Oper, Exp. Before Tax	Line 20	94,535	32,082	11,497	9,341	15,373	0	8,029	0	2,511	4,316	0	0	11,385
477	Net Oper. Income (NOI) before Tax		104,952	26,508	19,426	20,593	22,717	0	9,098	0	4,415	587	32	0	1,576
478	Interest Expense	Line 8 x WACC	19,807	6,861	316	3,974	5,004	-	2,189	-	601	517	-	-	344
479 480	NOI Before Tax Less Interest	Ln 477 - Ln 478	85,146	19,647	19,110	16,619	17,713	-	6,909	-	3,814	70	32	-	1,232
480	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	85,146	19,647	19,110	16,619	17,713	D	6,909	D	3,814	70	32	D	1,232
483	Fed & St Permanent Differences	JSS Sch. 12	1,129	458	17	189	253		125	-	38	31			19
484	State Temporary Differences	JSS Sch. 12	(34,150)	(13,838)	(518)	(5,704)	(7,651)	-	(3,778)	-	(1,135)	(944)	-		(582
485	State Taxable Income	Ln 482:484	52,125	6,267	18,609	11,103	10,315		3,256	D	2,717	(843)	32	D	670
486	State Income Tax Rate		5.50%	5.50%	5.50%		5.50%		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.509
487	State Income Tax (Cur.)	Ln 485 x Ln 486	2,867	345	1,023	611	567	-	179	-	149	(46)	2	-	37

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 40 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Non Demand by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,878	761 n	29	314 n	421		208		62	52			32
489 490	State Portion of Direct Adjs. Total State Income Tax Exp.	JSS Sch. 12 Ln 487:489	4,745	1,106	1,052	924	988	0	387	0	D 212	D 6	2	0	69
490	Total State Income Lax Exp.	Ln 487:489	4,745	1,106	1,052	924	968	-	56/	-	212	ь	2	-	69
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	85,146	19,647	19,110	15,619	17.713		6,909		3.814	70	32		1.232
494	Fed & St Permanent Differences	JSS Sch. 12	1,129	458	17	189	253		125		38	31			19
495	Fed Temporary Differences	JSS Sch. 12	(33,066)	(13,399)	(502)	(5,523)	(7,408)		(3,658)		(1,099)	(914)			(564)
496	State Income Tax Exp. (Cur.)	Line 487	(2,867)	(345)	(1,023)	(611)	(567)		(179)		(149)	46	(2)		(37)
497	Fed. Taxable Income	Ln 493:496	50,342	6,361	17,601	10,673	9,990		3,197	and the same	2,604	(767)			651
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%		21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	10,572	1,336	3,696	2,241	2,098		671		547	(161)	6	-	137
500	Current NOL Adjustment	JSS Sch. 12	0												(.0)
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	10,572	1,336	3,696	2,241	2,098	-	671	-	547	(161)	6	-	137
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	6,944	2,814	105	1,160	1,556	-	768	-	231	192	-	-	118
503 504	State Income Tax (Def.) Deduction Federal Income Tax (ITC)	En 488 x En 498 JSS Sch. 12	(394) (71)	(160)	(6) (1)	(66) (12)	(88)		(44)		(13)	(11)		-	(7)
505	Federal Income Tax (FTC)	JSS Sch. 12 JSS Sch. 12	(3,120)	(1,689)	(78)	(269)	(454)		(334)		(116)	(97)		-	(83)
506	Federal Portion of Direct Adis.	JSS Sch. 12	(3,120)	(11)	(0)	(5)	(6)		(3)		(1)	(1)			(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1.171)	(474)	(18)	(196)	(262)		(130)		(39)	(32)		- 1	(20)
508	Total Federal Income Tax Exp.	Ln 501:507	12,733	1,787	3,698	2,855	2,827	-	921	-	606	(112)		-	144
509	Total Television and Television		12,155	2,101	0,000	2,000	2,02.		744			(220)			
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	13,439	1,680	4,720	2,852	2,665		850		696	(207)	8		174
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	8,428	3,415	128	1,408	1,888		932		280	233			144
512	Total Direct Adjs.	Ln 489 + Ln 506	[27]	[11]	(0)	(5)	(6)		(3)	-	(1)	(1)			(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,171)	(474)	(18)	(196)	(262)	-	(130)	-	(39)	(32)		-	(20)
514	Total Amortization of ITC	Line 504	(71)	(29)	(1)	(12)	(16)		(8)		(2)	(2)		-	(1)
515	Total Amortization of PTC	Line 505	(3,120)	(1,689)	(78)	(269)	(454)	-	(334)	-	(116)	(97)		-	183
516	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(6)	(68)	(91)		(45)	-	(13)	(11)		-	(7)
517 518	Total Income Tax Expense	Ln 510:516	17,073	2,728	4,744	3,711	3,725		1,263		805	(118)			206
519 520	Effective Tax Rate	En 510:512 /Ln479	25.65%	25.88%	25.37%	25.61%	25.67%	0.00%	25.76%	0.00%	25.57%	35.56%	25.35%	0.00%	25.70%
	come Tax Expense Based on Return														
522 Fe	deral Income Tax (FIT) Calculation Return on Rate Base	Line 26	71,220	24,670	1,136	14,291	17,994		7,873		2,161	1,858			1,236
524	Interest Expense	Line 8 x WACC	(19,807)	(6,861)	(316)	(3,974)	(5,004)		(2,189)		(601)	(517)			(344)
525	Permanent Diff Fed & State	JSS Sch. 12	1,129	458	17	189	253		125		38	31			19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(27)	(11)	(0)	(5)	(6)		(3)		(1)	(1)			(0)
527	Federal Income Tex (ITC)	JSS Sch. 12	[71]	[29]	(1)	(12)	(16)		(8)		(2)	(2)			(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,120)	(1,689)	(78)	(269)	(454)		(334)		(116)	(97)			[83]
529	Amort of Excess ADIT	JSS Sch. 12	(1,171)	[474]	(18)	(196)	(262)		(130)		(39)	(32)	-	-	120
530	Parent Debt Tax Adjustment	JSS Seh. 12	(405)	(164)	(6)	(68)	(91)		(45)		(13)	(11)		-	(7)
531	Temporary Diff Federal	JSS Sch. 12	(33,066)	(13,399)	(502)	(5,523)	(7,408)		(3,658)		(1,099)	(914)		-	(564)
532	Deferred Tax Federal	Ln 531 x Ln 498	6,944	2,814	105	1,160	1,556	-	768	-	231	192	-		118
533	Base for FIT Computation	Ln 523:532	21,627	5,315	337	5,593	6,562	-	2,399	-	558	507		1.00	355
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	5,749	1,413	90	1,487	1,744		638		148	135			94
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(27)	(11)	(0)	(5)	(6)		(3)		(1)	(1)		-	(0)
537 538	Federal Income Tax (ITC) Federal Income Tax (PTC)	JSS Sch. 12 JSS Sch. 12	(71)	(29)	(1)	(12)	(16) (454)		(8)		(2) (116)	(2)		•	(1)
539	Amort of Excess ADIT	JSS Sch. 12 JSS Sch. 12	(1,171)	(474)	(18)	(196)	(262)	200	(130)		(39)	(32)		100	[20]
540	Total FIT before Adding Deferred	Ln 535:539	1,361	(790)	(8)	1,006	1,006	-	163	- :	(10)	3			(10)
541	Total FIT - Deferred	Line 532	6,944	2.814	105	1.160	1,556		768		231	192			118
542	Total FIT - Current & Deferred	Ln 540:541	8,305	2,023	98	2,166	2,562	dear.	931		221	195		14	108
543	The second second second		-/	-/	-	-,	-/								
	ate Income Tax (SIT) Calculation														
545	NOIBT	Line 44	71,220	24,670	1,136	14,291	17,994	-	7,873	-	2,161	1,858	-	-	1,236
546	Interest Expense	Line 27 x WACC	(19,807)	(6,861)	(316)	(3,974)	15,0041		(2,189)	-	(601)	(517)	-	-	(344)
547	Permanent Diff Fed & State	JSS Sch. 12	1,129	458	17	189	253	-	125	-	38	31	-	-	19
548	Temporary State Differences	JSS Sch. 12	(34,150)	(13,838)	(518)	(5,704)	(7,651)		(3,778)		(1,135)	(944)		_	(582)

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 41 of 230 DOCKET NO: 20240025-81 SCHEDULE NO. 1D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,878	761	29	314	421		208	-	62	52	-	-	32
550	Net FIT Allowable	Line 542	8,305	2,023	98	2,166	2,562	-	931	-	221	195	-	-	108
551	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(6)	(68)	(91)		(45)		(13)	(11)			(7)
552	Base for SIT Computation	Ln 545:551	28,171	7,050	439	7,213	8,484		3,125		733	664			463
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,640	410	26	420	494		182		43	39			27
555	Total SIT - Deferred	Line 549	1,878	761	29	314	421	*	208		62	52			32
556	Total SIT - Current & Deferred	Ln 554:555	3,518	1,171	54	734	915		390		105	91			59
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(6)	(68)	[91		(45)		(13)	(11)			(7)
560	Total FIT & SIT Based on Return	Lines 542,556	11,417	3,031	146	2,832	3,386		1,276	1	313	274			161
561	Total Income Tax Allocator		1,00000	0.26544	0.01275	0.24803	0.29654	0.00000	0.11178	0.00000	0.02738	0.02401	0.00000	0.00000	0.01406
562 563															
	abor Allocator														
565	Production Base Demand		1,314	1,314											
566	Production Intermediate Demand		229	229											
567	Production Peaking Demand		185	185					-		-				-
568	Production Solar Demand		6	б										-	-
569	Production Base Energy		2,248		2,248	-					-			-	
570	Production Intermediate Energy		277	-	277	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		120	-	120								-		-
572	Production Solar Energy		363	-	363	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,741	1,733	3,008	0	۵	۵	۵	٥	٥	D	٥	0	D
574	Transmission		512	17	-	495	-	-	-	-	-	-	-	-	-
575	Distribution		2,199	-	-	-	1,245	-	615	-	185	153	-	-	-
576	Subtotal Prod, Trans and Dist		7,451	1,751	3,008	495	1,245	0	615	D	185	153	D	D	D
577	Customer Accounts		1,796	-	-	-	-	-	-	-	-	7	-	-	1,786
578	Customer Service & Info.		326												326
579	Seles		365	-	-	-	-	-	-	-	-	-	-	-	365
580	Subtotal before Admin & Gen		9,938	1,751	3,008	495	1,245		615		185	161			2,480
581	Admin & General		4,453	784	1,348	222	558	-	276	-	83	72	-	-	1,111
582 T			14,392	2,535	4,356	716	1,803		890		257	233			3,591
583	Total Labor Allocator		1.00000	0.17614	0.30267	0.04976	0.12531	0.00000	0.06187	0.00000	0.01858	0.01617	0.00000	0.00000	0.24950

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 42 of 230

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		100				50									
Line					December 1	Torontoites	Private and an	Private value	Principle of the	Distribution	Private value		tore on well-to	Probable o	
No.	Gen Service 100% L.F. by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
		nei.	lotal	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER		DIRECT	
ш	(Present Revenue)		1	DEMAND	ENERGY	DEMIAND	DEMAND	CUSTOMER	DEMIAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	84,944	39,736	2,016	14,421	14,368		3,137		5,265	3,304			2,698
3	Accum. Depreciation & Amort.	Line 171	(25,236)	(14,884)	(933)	(2,085)	(2,616)		(851)		(1,651)	(1,041)			(1,176)
4	Net Plant in Service		59,707	24,852	1,083	12,336	11,752	•	2,285		3,614	2,263			1,522
5	Construction Work in Progress	Line 229	2,053	803	37	635	434		72		20	15			35
6	Plant Held for Future Use	Line 239	97	22	5	55	8		0		0	D			5
7	Working Capital Total Rate Base	Line 265	2,381 64,239	481 26,158	506 1,631	313 13,340	283 12,477	-	56 2,414		68 3,703	122 2,401			552 2,116
9	Total Rate Base		64,239	26,138	1,031	13,340	12,417	•	2,414	-	3,703	2,401			2,116
	Revenue														
11	Class Revenue	Line 287	9,069	4,104	38	1,342	1,739	_	761	_	218	224	1	_	591
12	Revenue Credits	Line 307	290	1	0	34	1	-	9	-	243	0	-	-	2
13	Total Revenue		9,358	4,104	38	1,376	1,740	-	770	-	461	224	1	-	593
14															
	Operating Expense														
16	Operations & Maintenance	Line 390	2,769	345	914	111 344	189		36	-	96	86	-	-	989
17	Depreciation Tax Other Than Income Tax	Line 460 Line 470	3,301 655	1,652 252	139 37	122	397 119		101 23		151 37	259 23			257 41
19	Gain/Loss on Disposition	Line 470	(4)	[2]	(0)	[1]	(1)		101		(0)	(D)			(D)
20	Operating Expense before Tax	LIIL 47 X	6,721	2.747	1,090	576	704		163		284	368			1,287
21	Income Tax Expense	Line 517	85	191	(271)	110	169		133		9	1591	0		(198)
22	Total Operating Expense		6,805	2,438	819	686	874		296		294	309	0		1,090
23															
	Return														
25	Net Operating Income Earned	En 13 - Ln 22	2,558	1,666	(731)	690	866	-	475	-	168	(85)	1	-	(496)
26	Net Operating Income Required	Ln 8 x Ln 34	4,244	1,728	108	881	824		159		245	159	-	-	140
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,691)	(62)	(839)	(191)	42 1,3438	1.3433	315	1.3433	(77) 1,3433	(244)	1,3433	1.3433	(636) 1.3433
28 29	Net Oper, Income Multiplier Revenue Excess/(Deficiency)	MFR G-44 Ln 27 x Ln 28	1.9438	1.3438	1,3433	1.8488	56	1,5455	1.3438	1,5455	(103)	1.3433		1,0455	(855)
30	Nevertoe Excess/(Deniclency)	En 27 x En 20	(2,272)	(GA)	(1,127)	(257)	50		424		(105)	(527)			(655)
	Total Class Cost of Service	Ln 26+22-12	10,760	4,166	927	1,533	1,697		446		295	468	D		1,227
32				,,===		-,	-,								-/
33	Rate of Return Earned	Ln 25 / Ln 8	3.97%	6.37%	-44:82%	5.17%	6.94%		19.67%			-3.55%			
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	5.61%	6.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	6.61%	5.61%	6.61%
35															
36		ln 11	9,069	4,104	88	1,342	1,739		761		218	224	1		591
37 38		Ln 29 Ln 37 / Ln 36	2,272 25.05%	84 2.04%	1,127 1275.50%	257 19.14%	(56) -3.23%		(424) -55.67%		103 47.37%	327 146.27%	(1) -100.28%		855 144.55%
39		LII S. / LII SO	23.03 M	2.04/6	12, 3.30 M	13.14/6	-3.25/6		-33.0.		47.37.6	140.27 /6	*10u.20%		,35%
40															
41	Gross Electric Plant in Service Production Plant														
43	Production Base Demand		25,813	25,813	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,154	2,154	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,364	2,364			-		-		-				
46	Production Solar Demand		7,859	7,859	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed							<u> </u>	<u> </u>		<u> </u>			· · ·	
48	Production Plant Total Production Plant Allocators		38,190 1.00000	38,190 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission Plant														
52	Production Base Demand		315	315						-		-			
53	Production Intermediate Demand		19	19	-					-		-	-	-	-
54	Production Peaking Damand		164	164		-	-		-	-	-		-	*	
55	Production Solar Demand		182	182	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		14,057		-	14,057	-	-	-	-		-	-	-	
57	Transmission - Radials		148			148		-	-		-	-	-	-	-
58 59	Distribution Primary		14,885	680	- 0	14 205			0	. 0		. 0	. 0		. 0
60	Transmission Plant Total Transmission Plant Allocators		1.00000	0.04567	0.00000	14,205 0.95433	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	Commence of the commence of th		1.00000	0.04307	0.00000	0.55455	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 43 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1E GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61	Total Condend Tonas Class		F2 07F	70.000		14.305									
62 63 64	Total Prod and Trans Plant Prod and Trans Plant Allocators		53,075 1.00000	38,869 0.73235	0.00000	14,205 0.26765	0.00000		0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000
	Distribution Plant														
66	Distribution Primary		13,965		-		13,965		-	-		-			
67	Distribution Primary (MDS)			-	-	-	-	-		-	-	-	-	-	-
68	Distribution Secondary Distribution Secondary (MDS)		3,049						3,049						
70	Distribution Secondary (MDS) Distribution Service		5,118								5,118	1			
71	Distribution Metering		3,207	:						- :	2,118	3,207		:	
72	Lighting Facilities		-							-		-,			
73	EV Solution											-		-	
74	Distribution IS Equipment						-	-	-	-					
75	Distribution Plant Total		25,338	0	0	0	13,965	0	3,049	0	5,118	3,207	0	0	D
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55113	0.00000	0.12032	0.00000	0.20197	0.12658	0.00000	0.00000	0.00000
77	and the second s														
78 79	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		1.00000	0.01690	0.00000	14,205 0.35316	13,965 0.34718	0.00000	3,049 0.07579	0.00000	5,118 0.12723	3,207 0.07974	0.00000	0.00000	0.00000
80	Total Trans and Dist Plant Allocators		1.00000	0.01690	0.00000	0.55510	0.54716	0.00000	0.07579	0.00000	0.12725	0.07974	0.00000	0.00000	0.00000
81	Total Prod, Trans and Dist Plant		78,413	38,869	D	14,205	13,965	D	3,049	D	5,118	3,207	D	D	D
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.49570	0.00000	0.18116	0.17809	0.00000	0.03888	0.00000	0.06526	0.04090	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		5,814	866	2,016	215	403	-	88	-	148	97	-	-	1,981
86	Retail 100%, Class = # Bills		888	-	-	-	-	-	-	-	-	-	-	-	888
87	Retail 100%, Removed							•	•	•			•	•	
88	General & Intangible Plant Total		6,702	866	2,016 0.30074	215	403	0	88	0	148	97	0	0	2,869
89 90	General & Intangible Plant Allocators		1.00000	0.12927	0.30074	0.03215	0.06014	0.00000	0.01313	0.00000	0.02204	0.01446	0.00000	0.00000	0.42807
	Energy Storage Plant														
92	Energy - Production Total Seles														
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
	Other														
97	Lebor				*	-			-		-	-	-	-	
98	Retail 100%, Class = # Bills		(171)						-			-			(171)
99 100	Retail 100%, Class = T&D Retail 100%, Ramoved													•	
101	Wholesale 100%			:	:				- :	- :	:		- :		
102	Production Base Demand										-				-
103	Other Plant Total		171	0	0	0	0	0	0	0	D	0	0	0	(171)
104															
105	Total Gross Electric Plant in Service		84,944	39,736	2,016	14,421	14,368	D	3,137	D	5,265	3,304	0	D	2,698
106 107	Total Gross Electric Plant Allocators		1.00000	0.46779	0.02373	0.16977	0.16914	0.00000	0.03693	0.00000	0.06199	0.03890	0.00000	0.00000	0.03176
108															
109	Accumulated Depreciation														
	Production Plant														
111	Production Base Demand		10,509	10,509	-	-	-	-	-	-	-	-	-	-	
112	Production Intermediate Demand		1,326	1,326	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand Production Solar Demand		1,650 919	1,650		•	-	•	-	•		•	•	-	-
115	Retail 100%, Removed		919	919		-						- 1		- 1	
116	Production Plant Total		14,404	14,404	D	- n	_ n		- D		D.	n	_ n	D	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
	Transmission Plant														
120	Production Base Demand		54	54		-	-		-						-
121	Production Intermediate Demand		8	8		-	-	-	-	-	-	-	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 44 of 230

DOCKET NO: 20240025-EI

SCHEDULE NO. 1E

GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			1							Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service 100% L.F. by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
- 1	(Present Revenue)	nei.	rote:	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		10	10	ENERGY	DEWAND	DEWAND	CUSTOWER	DEMIAND	CUSTOWER	CUSTOWER	COSTOWER	CUSTOWER	DIRECT	CUSTOMER
123	Production Solar Demand		7	7											
124	Transmission		1.968			1.968	- :								
125	Transmission - Radials		18			18						_	_	_	
126	Distribution Primary														
127	Transmission Plant Total		2,064	79	D	1.985	0	D	0	D	D	D	D	0	D
128	Transmission Plant Allocators		1.00000	0.03817	0.00000	0.96183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		16,468	14,483	0	1,985	0		. 0	D	D	D	D	D	D
131	Prod and Trans Plant Allocators		1.00000	0.87944	0.00000	0.12056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
	Distribution Plant														
134	Distribution Primary		2,429				2,429					-		-	
135	Distribution Primary (MDS)			-	-	-	-	-		-	-	-	-	-	-
136	Distribution Secondary		811	-	-	-	-	-	811	-	-	-	-	-	-
137	Distribution Secondary (MDS) Distribution Service		1,583	-	-	-	-	-	-	-	1,583	-		-	-
139	Distribution Service Distribution Metering		996		-	-	-	-	-	-	1,365	996	-		-
140	EV Solution		330	-	-	-	-	-	-	-	-	990	-	-	-
141	Lighting Facilities														
142	Distribution IS Equipment				_	_	_	_	_	_	_	_	_	_	_
143	Distribution Plant Total		5,819	0	0	0	2,429	0	811	0	1.583	996	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41746	0.00000	0.13933	0.00000	0.27198	0.17123	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		7,883	79	0	1,985	2,429	0	811	D	1,583	996	0	D	D
147	Total Trans and Dist Plant Allocators		1.00000	0.01000	0.00000	0.25185	0.30815	0.00000	0.10285	0.00000	0.20076	0.12639	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,287	14,483	0	1,985	2,429	0	811	0	1,583	996	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64984	0.00000	0.08908	0.10899	0.00000	0.03638	0.00000	0.07101	0.04470	0.00000	0.00000	0.00000
151															
	General & Intangible Plant														
153	Labor		2,690	401	933	100	187		41		58	45		-	917
154	Retail 100%, Class = T&D		-			-	-	-			-	-	-	-	-
155 156	Retail 100%, Class = # Bills General & Intangible Plant Total		2.928	401	933	100	187	- 0	41	. 0	- 68	45		. 0	238 1.154
157	General & Intangible Plant Allocators		1.00000	0.13691	0.31853	0.03405	9.06370	0.00000	0.01391	0.00000	0.02334	0.01531	0.00000	0.00000	0.39425
158	delict of de meaningland Printers and Cartering		2.0000	0.13031	0.51055	0.03403	0.00570	0.0000	0.01331	0.00000	0.0255	0.01331	0.55050	0.50000	0.33423
	Energy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0		0	0	0	D	D	0	D
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%														
169 170	Other Plant Total		21	0	0	0	0	0	0	0	D	0	D	0	21
	Total Accumulated Depreciation		25,236	14.884	933	2.085	2,616	0	851	0	1.651	1.041	- 0	0	1.176
172	Total Accum Deprec Allocators		1.00000	0.58978	0.03695	0.08262	0.10365		0.03374	0.00000	0.06542	0.04126	0.00000	0.00000	0.04658
173	Tater recuir Depret Asidestors		1,00000	0.369/8	0.03693	0.00202	0.10303	0.00000	0.03374	0.00000	0.00342	U.U4128	U.GGGDD	U.UUUUU	0.04058
174															
	Net Plant In Service														
176	Production Gross Plant		38,190	38,190	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(14,404)	(14,404)	0	0	0	0	0	D	0	ō	D	0	D
178	Production Net Plant		23,785	23,785	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		14,885	680	0	14,205	0	. 0	0	D	0	0	D	0	D
182	Transmission Reserve		(2,064)	[79]	0	(1,985)	0	D	0	D	D	D	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 45 of 230 DOCKET NY: 20240025-EI SCHEDULE NO. 1E GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
. 1										Distribution					
18				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
0.	Gen Service 100% L.F. by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info
	(Present Revenue)		4	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
83	Transmission Net Plant		12,821	601	0	12,220	0		0	0	0	0.	0	0	500
84	Transmission Net Plant Allocators		1.00000	0.04687	0.00000	0.95313	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
185 186	and the second of			_		_									
186	Distribution Gross Plant Distribution Reserve		25,338 (5.819)	D	D D	D	13,965	0	3,049	D D	5,118 (1.583)	3,207	D	D	
188	Distribution Net Plant		19.519	0	0	0	11.536	0	2,238	0	3,535	2,211	D	0	
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59098	0.00000	0.11465	0.00000	0.18110	0.11328	0.00000	0.00000	0.000
190															
191	General & Intangible Gross Plant		6,702	866	2,016	215	403	0	88	0	148	97	D	0	2,8
192	General & Intangible Reserve		2,928	[401]	(933)	(100)	(187)		(41)	0	(68)	(45)	0	0	(1,1
193	General & Intangible Net Plant		3,774	465	1,083	116	217	0	47	0	79	52	D	0	1,7
194	General & Intangible Net Plant Allocators		1.00000	0.12334	0.28695	0.03067	0.05739	0.00000	0.01253	0.00000	0.02103	0.01379	0.00000	0.00000	0.454
195 196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Gross Plant Energy Storage Receive		0	0	0	٥	0		0	0	0	0	0	0	
198	Energy Storage Net Plant		- 0	0	0	0	0		0	0	0	0	D	D	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
200															
201	Other Gross Plant		(171)	0	0	0	0		0	0	D	0	D	D	(17
202	Other Reserve		[21]	[0]	[0]	[0]	[0]		(0)	0	(0)	(D)	D	D	(7
203	Other Net Plant		(192)	(0)	(0)	(0)	(0)		(0)	D	(0)	(0)	0	D	(19
204 205	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	1.0000
205	Total Gross Plant		84.944	39.736	2,016	14,421	14,368		3,137		5,265	3,304	0	0	2,66
207	Total Reserve		(25,236)	(14,884)	(933)	(2,085)	(2,616)	0	(851)	0	(1,651)	(1,041)	0	D D	(1,17
208	Total Net Plant in Service		59,707	24.852	1.083	12,336	11,752	0	2,285	0	3,614	2,263	0	0	1,52
209	Total Net Plant Allocators		1.00000	0.41623	0.01814	0.20661	0.19683	0.00000	0.03827	0.00000	0.06053	0.03790	0.00000	0.00000	0:0254
210															
211															
	onstruction Work in Progress														
213	Production Base Demand		652	652			-								
214 215	Production Intermediate Demand Production Peaking Demand		84 55	64 55	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		12	12											
217	Transmission		639			639									_
218	Distribution Primary		434				434								
219	Distribution Primary (MDS)													-	
220	Distribution Secondary		72						72			-			-
221	Distribution Secondary (MDS)						-		-	-					
222	Distribution Service		20								20			-	-
223	Distribution Metering		15		-				-	-		15			
224	Lighting Facilities Distribution IS Equipment		1		-	-	-		-				-		-
225	Distribution is equipment				38	4			2		3	2	· ·		3
225	labor		109								(2)	(1)	_	_	· ·
226	Labor Retail 100%. Class = Net Plant		109	16			181	-	(1)	-					`
226 227	Retail 100%, Class = Net Plant		109 (38)	16 (16)	(1)	(8)	[8]	-	(1)		(2)	- (1)	_		
226							(8) - 434	0	72	- 0	- 20	- 15	- 0	- 0	3
226 227 228	Retail 100%, Class = Net Plant Retail 100%, Removed		(38)	(16)	(1)	(8)	-	- 0	200	0.00000	-	-	0.00000	0.00000	0.0175
226 227 228 229 230 231	Retail 100%, Class = Net Plant Retail 100%, Removed Total Construction Work in Progress		2,053	(16) - 803	(1) -	(8) 635	434	- 0	72		20	15			
226 227 228 229 230 231 232	Retail 1,00%, Class = Net Plant Retail 1,00%, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator		2,053	(16) - 803	(1) -	(8) 635	434	- 0	72		20	15			
226 227 228 229 230 231 232	Refail (100%, Class = Net Plant Refail (100%, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use		2,053 1.00000	(16) - 803 0.39094	(1) -	(8) 635	434	- 0	72		20	15			
226 227 228 229 230 231 232 233 <u>Pl</u> 234	Refail JOOK, Clase = Net Plant Refail JOOK, Chase = Net Plant Refail JOOK, Bernoved Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand		2,053 1.00000	803 0.39094	(1) -	(8) 635	434	- 0	72		20	15			0.0175
226 227 228 229 230 231 232 233 234 235	Refail 100%, Clase = Nee Plant Refail 100%, Channovel Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Dealing Demand		2,053 1,00000	(16) - 803 0.39094	(1) -	(8) 	434	- 0	72		20	15			
226 227 228 229 230 231 232 233 P1 234 235 236	Refall JOOK, Clase = Net Plant Refall JOOK, Chase = Net Plant Refall JOOK, Bernoved Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Passe Demand Production Passe Demand Transmission		2,053 1,00000 16 4 55	803 0.39094 16 4	(1) 37 0.01804	(8) 635	434	0.00000	72		20	15			0.017
226 227 228 229 230 231 232 233 P1 234 235 236 237	Refail 100%, Clase = Nee Plant Refail 100%, Channovel Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Dealing Demand		2,053 1,00000	803 0.39094 16 4	(1) 37 0.01804	(8) 635 0.30953	434 0.21153	0.00000	72		20	15			0.017
226 227 228 229 230 231 232	Refall JOOK, Clase = Net Plant Refall JOOK, Chase = Net Plant Refall JOOK, Bennovel Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Passing Demand Transmission Distribution Primary		2,053 1,00000 16 4 55 7	16) 	0.01804	(8) 635 0.30953	434 0.21153	0.00000	72 0.03499		20 0,00994	15 0.00746			0.0175
226 227 228 229 230 231 232 233 234 235 236 237 238 239 240	Refail JOOK, Clase = Net Plant Refail JOOK, Chase = Net Plant Refail JOOK, Bernoved Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor		2,053 1,00000 16 4 55 7 16	16) - 803 0.39094 - 16 4	(1) 37 0.01804	(8) 	434 0.21153	0.00000	72 0.03499	0.00000	20 0.00994	15 0.00746	0.00000	0.00000	0.0175
226 227 228 229 230 231 232 233 <u>P</u> 234 235 236 237 238 239	Refail 100%, Clase = Net Plant Refail 100%, Chase = Net Plant Refail 100%, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator ant Held for Future Use Production Base Demand Production Dealing Demand Transmission Distribution Primary Labor		16 4 55 7 16 97	16) 803 0.39094 16 4	(1) 37 0.01804	(8) 	434 0.21153	0.00000	72 0.03499	0.00000 : : :	20 0.00994	15 0.00745	0.00000	0,00000	0.01

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Gen Service 100% L.F. by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		245	245		-	-	-	-		-	-	-		-
245 246	Production Intermediate Demand Production Peaking Demand		26 28	26 28	-		-	-	-	-	-	-	-	-	-
247	Production Base Energy		583		583										
248	Production Intermediate Energy		-		-									-	_
249	Production Peaking Energy		490		490										
250	Production Solar Demand		4	4						-			-	-	
251	Energy Avg Rate Sales														
252	Distribution Metering									-		•			
253	Labor														-
254	WTD O&M Expense		(1,893)	(236)	(625)	(76)	(129)		(26)		(66)	(59)			(676)
255	Retail 100%, Class = # Bills		1,150			-		-	-	-			-	-	1,150
256 257	Retail 100%, Class = Prod Retail 100%, Class = Net Plant		(765) 1,529	(765) 637	28	316	301		59		93	- 58			39
258	Retail 100%, Class = Net Plant Retail 100%, Class = T&D		1,529	(5)	28	(102)	(100)		(22)	- 1	137)	123)		-	39
259	Retail 100%, Class = Metering		96	(SI	-	(102)	1100	-	[22]		(34)	98		_	_
260	Retail 100%, Removed		-	-								-		_	_
261	Wholesale 100%		_		-	_	_	_	_	_	_	_	_	_	_
262	Gross Prod Plant		(33)	(33)			-	-		-				-	
263	Gross Total Plant		1,248	584	30	212	211		46		77	49			40
264	Gross Trans Plant		(39)	[2]	-	(37)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,381	481	506	313	283	0	56	0	68	122	0	0	552
266	Total Working Capital Allocator		1.00000	9.20200	0.21238	0.13142	0.11889	0.00000	0.02371	0.00000	0.02@37	0.05143	0.00000	0.00000	0.23180
267															
268															
269 <u>T</u>	otal Rate Base Gross Electric Plant in Service		84,944	39,736	2,016	14,421	14,368	. 0	3,137	0	5,265	3,304	0	0	2,698
271	Accumulated Depreciation		(25,236)	(14,884)	(933)	(2,085)	(2,616)		(851)		(1,651)		0	0	(1,176)
272	Net Electric Plant in Service		59,707	24,852	1,083	12,336	11,752	0	2,285	0	3,614	2,263	0	0	1,522
273	Construction Work in Progress		2,053	803	37	635	434		72	0	20	15	0	0	36
274	Plant Held for Future Use		2,093	22	5	55	8	0	,,	Ď	0	0	Ď	Ď	5
275	Working Capital		2,381	481	506	313	283	D	56	D	68	122	D	D	552
276	Total Rate Base		64,239	26,158	1,631	13,340	12,477	0	2,414	0	3,703	2,401	0	0	2,116
277	Total Rate Base Allocator		1.00000	0.40719	0.02539	0.20766	0.19423	0.00000	0.03757	0.00000	0.05764	0.03738	0.00000	0.00000	0.03293
278															
279															
	lass Revenue		22				7410		- Ω.			(40.0			3
281	Present Revenue Production Solar Demand		8,769 299	3,804	88	1,342	1,739	11	761		218	224	1		591
283	EV Solution		299	299							-	0			
284	Lighting Facilities Revenue			•				•		•					
285	Retail Revenue		9,069	4,104	88	1,342	1,739	-	761		218	224	1		591
286	Wholesale 100%		3,003	7,207	50	2,542	1,733		751		210	2.54	_		331
287	Total Class Revenue		9,069	4,104	88	1,342	1,739	0	761	0	218	224	1	0	591
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.45250	0.00974	0.14800	0.19172	0.00000	0.08391	0.00000	0.02408	0.02469	0.00016	0.00000	0.06519
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		10,965	3,976	1,198	1,457	1,529	-	322	-	529	527	-	-	1,427
292	Less Lighting Facilities													-	
293	Return & Pretax Op Expinet of Lighting Fac.		10,965	3,976	1,198	1,457	1,529		322		529	527		•	1,427
294	Function Affocator for Electric Revenue		1.00000	0.36257	0.10927	0.13291	0.13941	0.00000	0.02937	0.00000	0.04824	0.04807	0.00000	0.00000	0.13016
295 296															
	evenue Credits														
297 H	Transmission		33			33		144	-	13-0			100		
299	Distribution Primary		1				1								
300	Distribution Secondary		9												- :
301	Distribution Service		243			- :	- :				243		-		
302	Lighting Facilities		-			-		-	-		-	-	_	-	
			_												2
303	Retail 100%, Class = # Bills		2		-	-	-		-						

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 47 of 230
DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

		1													-
ne o.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
05	Wholesale 100%			-					-		-		-		-
306 307	Rate Bese Total Revenue Credits		290	1	0	34	D	. 0	9	. 0	243	0	- 0	- 0	
80	Total Revenue Credits Allocator		1.00000	0.00246	0.00015	0.11648	0.00335		0.03252	0.00000	0.83773	0.00023	0.00000	0.00000	0.007
309 310															
	O&M Expense														
312	Production Demand Production Base Demand		122	122											
14	Production Base Demand Production Intermediate Demand		10	10			-					-			
15	Production Intermediate Demand Production Peaking Demand		18	18						- :	:				
16	Production Solar Demand		50	50											
17	Production Demand O&M Subtotal		200	200	0	0	0	0		0	0	0	0	0	
18	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
19			200000	5,000					11111111			313.032		3355	0.000
20	Production Energy														
21	Production Base Energy		531		581		-	-	-	-	-	-	-	-	
22	Production Intermediate Energy		48		48		-	-	-	-	-	-	-	-	
23	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	
24	Production Solar Energy		40		40	-			_			-	-	-	
25	Production Energy O&M Subtotal		662	0	662	0	0	0	0	0	0	D	D	D	
26	Production Energy O&M Allocators		1,00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O. 0000D	0.00
27															
8	Production O&M Total		863	200	662	0	0	0	0	0	0	0	D	0	
29 30	Production O&M Total Allocators		1,00000	0.23225	0.76775	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
	Transmission														
32	Production Base Demand		1	1											
33	Production Intermediate Demand		0	Ď											
34	Production Peaking Demand		0	0											
35	Production Splar Demand		1	1											
36	Transmission		71			71								_	
37	Transmission - Radials		0			0	-		-						
38	Transmission O&M Total		73	2	0	71	0	0	0	0	0	0	0	0	
39	Transmission O&M Allocators		1.00000	0.02588	0.00000	0.97412	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
40															
	Distribution														
42	Distribution Primary		126				126					-			
43	Distribution Secondary		25						25	-				•	
44	Distribution Service		73								73	1.22		-	
45	Distribution Metering		69				-					69			
46 47	Lighting Facilities EV Solution		-	-	-	-	-	-	-	-	-	-	-		
48	Distribution IS Equipment			•									•	-	
49	Distribution 0&M Total		293	0	- 0	0	126	- 0	25	- 0	73	69	. 0	. 0	
50	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.42927	0.00000	0.08447	0.00000	0.24955	0.23672	0.00000	0.00000	0.000
51	Distribution of Williams		2.50000	0.00000	0.00000	0.0000	0.72527	0.00000	0.00-17	0.00000	0.24300	0.25072	0.0000	0.00000	0.00
	Customer Accounting														
53	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	
54	Distribution Metering		2									2			
55	Retail 100%, Class = # Bills		565	-	-	-	-	-	-	-	-	-	-	-	
56	Customer Accounting O&M		567	0	0	0	0	0	0	0	0	2	0	D	
57 58	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.996
59	Customer Sery & Info.														
60	Retail 100%, Class = # Bills		30	-			-	-	_			-	-		
61	Customer Serv & Info. O&M		30	D	0	0	0	0	0	D	D	D	D	D	
62 63	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.000
	Sales														
	Retail 100%, Class = # Bills		122												

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 48 of 230
DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		122	0	0		0	I I I S I P A S I I I I I I I I I I I I I I I I I I	0	0	0	0	0	0	122
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369 A	idmin and General Labor		721	107	250	27	50		11		18	12			246
371	Distribution Primary		,21	107	250	- 27			- 11		. 16				240
372	Gross Total Plant		76	36	2	13	13		3		5	3	-	-	2
373	Retail 100%, Class = # Bills		24						-	-					24
374	Retail 100%, Class = T&D									-		-			
375 376	Retail 100%, Resid, Cust Retail 100%, Removed														-
377	Wholesale 100%														
378	Admin & General O&M		821	143	252	40	- 63	. 0	14	. 0	23	15			272
379	Admin & General O&M Allocators		1.00000	0.17417	0.30660	0.04827	0.07654	0.00000	0.01671	0.00000	0.02805	0.01824	0.00000	0.00000	0.33143
380															
	acoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%											-		-	
384 385	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	D	0
	otal O&M		2,769	345	914	111	189	0	38	0	96	86	0	0	989
	otal O&M Allocators		1.00000	0.12471	0.33018	0.04012	0.06809	0.00000	0.01389	0.00000	0.03470	0.03105	0.00000	0.00000	0.35725
388			2.0000		3,330,00	3,0,1022	3,743,7		510 2350	0,0000	3,000,0	0.002.00		0.0000	0.007.00
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390 T	otal Adjusted O8:M		2,769	345	914	111	189	*	38	9	96	86	- 9		989
391															
392															
393 D	Depreciation Expense														
394 P	Production Plant Production Base Demand		1,138	1,138											
396	Production Intermediate Demand		1,158	1,150			- 1		- :						
397	Production Peaking Demand		113	113	_	-	-	_	_	_	_	_	_	_	_
398	Production Solar Demand		243	243										-	
399	Retail 100%, Removed							-			-				
400	Production Plant Total		1,575	1,575	0	0	ō		0	Ď	0	Ď	0	-0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402	ransmission Plant														
404	Production Base Demand		6	6		_	_	_	_	_	_				_
405	Production Intermediate Demand		0	0									-		
406	Production Peaking Demand		3	3		-				-	-				
407	Production Solar Demand		4	4		-			-	-		-	-		
408	Transmission		324			324				-	-	-	-		-
409	Transmission - Radials		3			3	-								
410	Distribution Primary Transmission Plant Total		341		- 0	327								· · ·	
411	Transmission Plant Fotal Transmission Plant Allocators		1.00000	0.03918	0.00000	0.96082	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413	Hanshission Plant Priocators		1.00000	0.01918	0.00000	0.30082	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	b. dddbb
414	Total Prod and Trans Plant		1,915	1,588	0	327	0	0	0	0	D	0	٥	٥	0
415	Prod and Trans Plant Allocators		1.00000	0.82912	0.00000	0.17088	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
	Distribution Plant														
418	Distribution Primary		368	-	-	-	368	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	•		-	•			-	-	•	-	•
420 421	Distribution Secondary Distribution Secondary (MDS)		92	-	-	-	-	-	92		-	-	-	-	-
422	Distribution Service		141							- 1	141		- :		- :
423	Distribution Metering		202							- :	141	202			- 1
424	Lighting Facilities		-									-			
425	Distribution IS Equipment						-		-						
426	EV Solution														

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

Page 49 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1E GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine ło.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
427	Distribution Plant Total		803	0	0	0	368		92	0	141	202	0	0	75000
428 429	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45846	0.00000	0.11491	0.00000	0.17535	0.25129	0.00000	0.00000	0.0000
130	Total Trans and Dist Plant		1,144	13	D	327	368	0	92	D	141	202	D	0	
131	Total Trans and Dist Plant Allocators		1.00000	0.01167	0.00000	0.28612	0.32193	0.00000	0.08069	0.00000	0.12313	0.17646	0.00000	0.00000	0.000
132	Total Hallowing Distributions		2100000	0.01107	0.00000	0120022	0.02233	0.00000	0.0000	0.0000	0.22025	0.27.040	0.0000	0.00000	0,000
433	Total Prod, Trans and Dist Plant		2,719	1,588	0	327	368	D	92	D	141	202	D	D	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	D.58415	0.00000	0.12039	0.13546	0.00000	0.03395	0.00000	0.05181	0.07425	0.00000	0.00000	0.000
435															
	General & Intangible Plant														
437	Labor		401	60	139	15	28		6		10	7			1
438 439	Retail 100%, Class = # Bills Retail 100%, Class = Net Plant		79		-	-	-	-	-	-				-	
140	General & Intangible Plant Total		480	- 60	139	15	28	- 0	- 6	- 0	10	7	- 0	- 0	2
141	General & Intangible Plant Allocators		1,00000	0.12450	0.28964	0.03096	0.05792	0.00000	0.01265	0.00000	0.02123	0.01392	0.00000	0.00000	0.449
142	Series of the management of the series of th		2,0000	0.22.00	4,200	4.044.0	5.05.52	0.0000	0.02000		0.02200	0.02352	0.0000	0,0000	
	Energy Storage Plant														
144	Energy - Production Total Seles		-	-		-	-	-	-	-	-	-	-	-	
145	Energy Storage Plant Total		0	0	0	0	0		0	0	0	0	0	0	
146	Energy Storage Plant Allocators		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.000
447															
	Other														
149	Labor Retail 100%, Class = # Bills		42	•					•	•				•	
51	Retail 100%, Class = # Bills Retail 100%, Class = Net Plant		42	- 2		- 1	1				- 0	0			
152	Retail 100%, Class = T&D		2	ñ		1	1	-	0		0	0			
453	Retail 100%, Class = Metering		51									51		-	
454	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	2	-	-	-	-	-	
455	Retail 100%, Class = Prod		2	2	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	
457	Wholesale 100%		-		-	-	-	-	-	-	-	-	-	-	
458 459	Other Plant Total		103	4	0	1	1	0	3	D	D	51	D	D	
	Total Depreciation Expense		3,301	1,652	139	344	397	0	101	0	151	259	0	0	2!
161	Total Depreciation Expense Allocators		1.00000	0.50037	0.04210	0.10409	0.12040	0.00000	0.03061	0.00000	0.04589	0.07858	0.00000	0.00000	0.077
462	Total depreciation expense resources		2.55500	0.30037	0.04220	0.20403	0.12040	0.00000	0.03001	0.00000	0.04302	0.07050	0.00000	0.00000	0.077
463															
464	Taxes Other than Income Tax														
465	Labor		.77	12	27	3	5		1		2	1			
466	Net Total Plant		578	241	10	119	114		22	-	35	2.2		-	
467	Transmission				-					-	-	-		-	-
468 469	Distribution Primary					- 1				-	-		-		
469 470	Retail 100%, Removed Total Taxes Other		655	252	37	122	119	0	23	D	37	23	0	. 0	
471	Total Taxes Other Allocator		1.00000	0.38473	0.05686	0.18662	0.18180	0.00000	0.03555	0.00000	0.05639	0.03540	0.00000	0.00000	0.062
472	Total Tenes octal Allocator		2.50000	0.55475	0.05000	0.10002	0.10100	0.00000	0.0000	0.00000	0.00033	0.00040	0.00000	0.00000	0.002
473															
	Income Tax Expense														
175	Total Revenue	Line 13	9,358	4,104	88	1,376	1,740		770	.0	461	224	1	D	5
476	Total Oper, Exp. Before Tax	Line 20	6,721	2,247	1,090	576	704		163	0	284	368	D	0	1,2
177	Net Oper. Income (NOI) before Tax	V - 1119-	2,637	1,857	(1,002)	800	1,035	0	608	0	177	(144)	1	0	(6
478	Interest Expense	Line 8 x WACC	1,180	481	30	245	229	-	44	-	68	44		-	
479 480	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,457	1,376	(1,032)	555	806	-	563	-	109	(189)	1	-	(7
480 481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,457	1,376	(1,032)	555	806	. 0	563	0	109	(189)	1	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	69	32	(1,032)	12	12		303	-	4	(169)			(/
484	State Temporary Differences	JSS Sch. 12	(2.072)	(969)	[49]	(352)	(350)		(77)	_	(128)	(81)	_	-	
485	State Taxable Income	Ln 482:484	(546)	439	(1,080)	215	467	0	489	0	(15)	(267)	1	D	(7
486 487	State Income Tax Rate	Ln 485 x Ln 486	5.50%	5.50% 24	5.50%	5.50%	5.50% 26		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.5

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

Page 50 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1E GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Yo.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	114	53	3	19	19	THE STATE STATES	4	-	7	4	-		4
489	State Portion of Direct Adjs.	JSS Sch. 12	D	D	0	0	0		D	D	D	D	D	D	D
490	Total State Income Tax Exp.	Ln 487:489	64	77	(57)	31	45		31	-	6	(10)	0		(40
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,457	1,376	(1,032)		806		563		109	(189)	1		(733
494	Fed & St Permanent Differences	JSS Sch. 12	69	32	2	12	12		3		4	3	-	-	2
495 496	Fed Temporary Differences	JSS Sch. 12 Line 487	(2,006)	(939)	(48)	(341)	(339)		(74)		(124)	(78) 15	(0)		(64 44
496	State Income Tax Exp. (Cur.) Fed. Taxable Income	Ln 493:496	[451]	446	(1,019)		453		465	- :	(10)		(0)	-	(751
498	Fed. Income Tax Rate	LR 493:496	21.00%	21.00%	21.00%		21.00%		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.009
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	1951	94	(214)	45	95		98	21.00%	(2)		21.00%	21.00%	(158
500	Current NOL Adjustment	JSS Sch. 12	0		(224)						(-)	152)			,130
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(95)	94	(214)	45	95		98	-	(2)	(52)	. 0		(158
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	421	197	10	72	71		16		26	16		_	13
503	State Income Tax (Def.) Deduction	En 488 x Ln 498	[24]	[11]	[1]		(4)		(1)		(1)	(1)		-	(1
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)		(1)		(0)	-	(0)		-	-	(0
505	Federal Income Tax (PTC)	JSS Sch. 12	(201)	(118)	[7]	[17]	(21)	-	(7)	-	(13)	(8)	-	-	(9
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(D)	-	-	(0
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	[71]	(33)	[2]		(12)		(3)		(4)	(3)			(2
508	Total Federal Income Tax Exp.	Ln 501:507	25	125	(214)	83	128	-	103	-	5	(48)	0	-	(157
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(125)	118	(273)	57	121		125		(3)		D	-	(201
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	511	239	12	87	86		19	-	32	20			1.6
512	Total Direct Adjs.	Ln 489 + Ln 506	[2]	[1]	(Q)		(0)		(0)	-	(D)				(0
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(71)	(33)	[2]		(12)		(3)	-	(4)		-	-	(2
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)		(1)		(0)	-	(0)		-	-	(0
515	Total Amortization of PTC	Line 505	(201)	(118)	(7)		(21)		(7)	-	(13)		-	-	(9
516	Parent Debt Tax Adjustment	JSS Sch. 12	(25)	(11)	(1)		(4)		(1)	-	(2)			-	(1
517 518	Total Income Tax Expense	Ln 510:516	85	191	(271)	110	169		133	-	9	(59)	0	-	(198
519 520	Effective Tax Rate	Ln 510:512 /Ln479	26.42%	25.66%	25.31%	25.83%	25.67%	0.00%	25.45%	0.00%	26.24%	25.02%	25.35%	0.00%	25.289
521	income Tax Expense Based on Return Federal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	4,244	1,728	108	881	824		159		245	159			140
524	Interest Expense	Line 8 x WACC	(1,180)	(481)	(30)	(245)	(229)		(44)		(88)	(44)		-	(39
525	Permanent Diff Fed & State	JSS Sch. 12	69	32	2	12	12		3		4	3			2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(1)	(0)	(D)	(0)		(0)		(D)	(D)		•	(0
527	Federal Income Tex (ITC)	JSS Sch. 12	(4)	(2)	(0)		(1)		(0)		(0)	(D)		-	(0
528	Federal Income Tax (PTC)	JSS Sch. 12	(201)	(118)	(7)		(21)		(7)		(13)	(S)			(9
529	Amort of Excess ADIT	JSS Sch. 12	(71)	(33)	(2)		(12)		(3)	-	(4)		-	-	(2
530	Parent Debt Tax Adjustment	JSS Sch. 12	[25]	(11)	(1)		(4)		(1)		(2)			-	(1
531	Temporary Diff Federal	JSS Sch. 12	(2,006)	(939)	(48)		(339)		(74)		(124)	(78)		-	(64
532 533	Deferred Tax Federal Base for FIT Computation	Ln 531 x Ln 498 Ln 523:532	1,245	197 372	10 32	72 345	71 301		16 49		26 63	16 43			13 40
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x in 534	331	99	9	92	80		13	0.20362	17	12	0.20362	0.20362	0.20362
536	Federal Portion of Direct Adis.	JSS Sch. 12	(2)	(1)	(0)		(0)		(0)		(0)			1	(0
537	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)		(1)		(0)		(0)				(0
538	Federal Income Tax (PTC)	JSS Sch. 12	(201)	(118)	(7)		(21)		(7)	1	(13)				(5
539	Amort of Excess ADIT	JSS Sch. 12	(71)	(33)	(2)		(12)		(3)		(4)				(2
540	Total FIT before Adding Deferred	Ln 535:539	53	(55)	(1)		46		3		(1)				(1
541	Total FIT - Deferred	Line 532	421	197	10	72	71		16		26	16			13
542 543	Total FIT - Current & Deferred	Ln 540:541	475	142	9	134	117	100	19		25	17			1.
44	State Income Tax (SIT) Calculation	rund													
545	NOIBT	Line 44	4,244	1,728	108	881	824	-	159	-	245	159	-	-	140
546	Interest Expense	Line 27 x WACC	(1,180)	(481)	(30)	(245)	12291		(44)	-	(68)	(44)	-	-	139
547	Permanent Diff Fed & State	JSS Sch. 12	69	32	2	12	12		3		4	3		-	2
548	Temporary State Differences	JSS Sch. 12	(2,072)	19691	(49)	(352)	(350)	-	(77)		(128)	(81)		-	(66)

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 51 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1.E GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service 100% L.F. by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	114	53	3	19	19		4		-7	4	-	-	-
550	Net FIT Allowable	Line 542	475	142	9	134	117		19	-	25	17	-		1
551	Parent Debt Tax Adjustment	JSS Sch. 12	[25]	(11)	[1]	[4]	(4)		(1)		(2)	(1)			
552	Base for SIT Computation	Ln 545:551	1,624	494	42	445	389		63		83	57		-	
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.0582
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	95	29	2	26	23		4		5	3			
555	Total SIT - Deferred	Line 549	114	53	3	19	19		4		7	4			
556 557	Total SIT - Current & Deferred	Ln 554:555	209	\$2	5	45	42		8		12	9	•	•	
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	[25]	(11)	(1)	(4)	(4		(1)	•	(2)	(1)		•	
60	Total FIT & SIT Based on Return	Lines 542,556	659	212	14	175	155		26		35	23			
61	Total Income Tax Allocator		1.00000	0.32233	0.02096	0.26516	0.23549	0.00000	0.03925	0.00000	0.05372	0.03554	0.00000	0.00000	0.027
563	bor Allocator														
565	Production Base Demand		92	92											
566	Production Intermediate Demand		16	16											
567	Production Peaking Demand		13	13											
568	Production Solar Demand		0	0											
69	Production Base Energy		213		213										
570	Production Intermediate Energy		26	-	26		-	-	-	-	_		-		-
571	Production Peaking Energy		11		11										
572	Production Solar Energy		34		34		_	_	_	_	_			_	_
573	Subtotal Production		407	121	285	0	0	0	0	0	Ö	D	0	0	
574	Transmission		32	1		30									_
575	Distribution		104				57	_	12	_	21	13	_	_	_
576	Subtotal Prod, Trans and Dist		542	123	285	30	57	D	12	D	21	13	D	D	
577	Customer Accounts		203	-	-	-						1	- *	_ ~	21
578	Customer Service & Info.		37												
579	Seles		41	_	-	-	_	_	_	_	-	_	_	_	
580	Subtotal before Admin & Gen		823	123	285	30	57		12		21	14			2
581	Admin & General		369	55	128	14	26		6	_	9	5	_		1
582 To			1,192	178	413	44	83		18		30	20			41
583	Total Labor Allocator		1.00000	0.14901	0.34668	0.03706	0.06933		0.01514	0.00000	0.02541	0.01667	0.00000	0.00000	0.340

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 52 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line				Production	D	Transmission	Blood attack	Distribution	Distribution	Distribution	Distribution		Interruptible	Parkets -	Customer
No.	Gen Service Demand by Function	Ref.	Total	Capacity	Production Energy	Capacity	Distribution Primary	Primary (MDS)	Secondary	Secondary (MDS)	Services	Metering	Equipment	Lighting Facilities	Billing/Info.
	(Present Revenue)	ner.	, Colai	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1.6	Rate Base	- 6										713			
2	Electric Plant in Service	Line 105	6.083.340	2.989.519	127.460	1.174.071	1.388.180		345,549		17,174	32.517	-	-	8.870
3	Accum. Depreciation & Amort.	Line 171	[1,714,534]	(1,119,790)	(58,975)	(169,752)	(252,717)		(93,804)		(5,385)	(10,246)	- 6		(3,866)
4	Net Plant in Service		4,368,806	1,869,729	68,485	1,004,319	1,135,463		251,745		11,789	22,271			5,005
5	Construction Work in Progress	Line 229	164,664	60,383	2,342	51,734	41,956		7,913		67	151			119
6	Plant Held for Future Use	Line 239	7,349	1,691	347	4,503	759		26		1	3			18
7	Working Capital	Line 265	130,458	36,187	31,981	25,477	27,351		6,221	-	220	1,205			1,815
8	Total Rate Base		4,671,277	1,967,990	103,155	1,086,033	1,205,530		265,905		12,078	23,629		18	6,956
	Revenue														
11	Class Revenue	Line 287	648,085	308,731	(8,532)	95,744	124,030	_	54,284	_	15,581	15,970	106	_	42,172
12	Revenue Credits	Line 307	4,735	54	3	2,748	94	-	1,038	_	792	1	-	-	7
13	Total Revenue	ERIO SO	652,820	308,784	(8,530)	98,491	124,124	-	55,322	-	16,372	15,971	105	-	42,179
14			,			,			,						
	Operating Expense														
16	Operations & Maintenance	Line 390	119,707	25,981	57,816	9,045	18,216	-	4,236	-	313	846	-	-	3,253
17	Depreciation	Line 460	214,456	124,269	8,788	27,974	38,400		11,132	-	494	2,553			845
13	Tax Other Than Income Tax	Line 470	45,833	18,965	2,356	9,955	11,508		2,566		121	228			135
19	Gain/Loss on Disposition	Line 471	(313)	(134)	(5)	(72)	(81)		(18)	-	(1)	(2)			(D)
20	Operating Expense before Tax		379,683	169,081	68,955	46,902	68,044		17,916		927	3,626	100		4,233
21	Income Tax Expense	Line 517	27,814	14,378	(20,714)	5,505	5,215	-	7,154		3,798	2,905	27		9,545
22	Total Operating Expense		407,498	183,459	48,241	52,407	73,258		25,070		4,726	6,531	27		13,779
23	No.														
25	Return Net Operating Income Earned	in 13 - In 22	245,323	125,325	(56,771)	46,085	50,865		30,252		11,647	9.440	79		28,400
26	Net Operating Income Required	Ln 8 x Ln 34	308.619	130.020	6.815	71.751	79.646		17.568		798	1.561	/9		460
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(63,297)	[4,695]	(63,586)	(25,667)	(28,781)		12,685		10,849	7,879	79		27,941
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1,3438	1.3438	1.3433	1,3433	1.3433	1,3433	1,3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(85,025)	(6,307)	(85,413)	(34,477)	(38,661)	1,5433	17,039	1.0433	14,573	10,584	106	10433	37,532
30	Treative Energy (Personally)	27.27.3217.20	(00,025)	(0,007)	(00,425)	(2-1,-11)	(50,002)		27,032		21,512	20,50			27,552
	Total Class Cost of Service	Ln 26+22-12	711,382	313,426	55,053	121,410	152,811		41,600		4,732	8,091	27		14,232
32															
33	Rate of Return Earned	Ln 25 / Ln 8	5.25%	6.37%	-55.03%	4.24%	4.22%		11.38%	0.00%	96.43%	39.95%		0.00%	408.27%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	5.61%	5.61%	6.61%	6.61%	6.61%	5.61%	6.61%
35 36		In 11	648,085	308,731	(8,532)	95,744	124,030		54,284		15,581	15,970	106		42,172
37		Ln 29	85,025	6,307	(8,532) 85,413	34,477	38,661		(17,039)		(14,573)	(10,584)			(37,532)
38		Ln 37 / Ln 36	13.12%	2.04%	-1001.05%	36.01%	31.17%		-31.39%		-93.53%	-66.27%			-89.00%
39		Litary Litae	23.227	2.10-70	2002105711	50.027	2212174		34.33.4		33.33.4	00.07	200,20,0		05.00%
40															
41 9	Gross Electric Plant in Service Production Plant														
43	Production Base Demand		1,942,068	1,942,068		_	-	_	_	_	-	_	_	_	_
44	Production Intermediate Demand		162,054	162.054		_		_	-		-		_		_
45	Production Peaking Demand		177,836	177,836											
46	Production Solar Demand		591,241	591,241	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed														
48	Production Plant Total		2,873,199	2,873,199	0	0	0	D	0	D	D	0	D	0	D
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Fransmission Plant														
52	Production Base Demand		23,682	23,682					-		-	•			
53	Production Intermediate Demand		1,393	1,393		-	-	-	-	-	-		-	-	-
54	Production Peaking Demand		12,350	12,350			-		-	-	-		-	-	-
55 56	Production Solar Demand Transmission		13,717 1,144,452	13,717		1,144,452		-	-	-	-		-	-	_
57	Transmission - Radials							-					_	-	
58	Distribution Primary		12,077			12,077								-	
59	Transmission Plant Total		1,207,672	51,142	0	1,156,530	. 0	. 0	D	D	D		D	D	0
60	Transmission Plant Allocators		1.00000	0.04235	0.00000	0.95765	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
			2.22300												

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 53 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61															
62 63	Total Prod and Trans Plant Prod and Trans Plant Allocators		4,080,871 1.00000	2,924,341 0.71660	0.00000	1,156,530 0.28340	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
	Distribution Plant														
66 67	Distribution Primary Distribution Primary (MDS)		1,349,236		:		1,349,236	:							
68	Distribution Secondary		335,855						335,855		-				
69	Distribution Secondary (MDS)			-			-			-		•			
70 71	Distribution Service Distribution Metering		16,693 31,563		:	:	- :		:		16,693	31,563			
72	Lighting Facilities		31,303			-	-			-	-	32,303			-
73	EV Solution					-						-		-	
74 75	Distribution IS Equipment Distribution Plant Total		1,733,347	- 0	- 0	- 0	1,349,236		335,855	- 0	16,693	31,563	- 0	. 0	
76	Distribution Plant (locators		1.00000	0.00000	0.00000	0.00000	0.77840	0.00000	0.19376	0.00000	0.00963	0.01821	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		2,941,019	51,142	0	1,156,530	1,349,236	0	335,855	D	16,693	31,563	0	D	0
79 80	Total Trans and Dist Plant Allocators		1.00000	0.01739	0.00000	0.39324	0.45876	0.00000	0.11420	0.00000	0.00568	0.01073	0.00000	0.00000	0.00000
81	Total Prod, Trans and Dist Plant		5,814,217	2,924,341	0	1,156,530	1,349,236	0	335,855	D	16,693	31,563	D	D	D
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50296	0.00000	0.19891	0.23206	0.00000	0.05776	0.00000	0.00287	0.00543	0.00000	O. 0000D	0.00000
83	General & Intangible Plant														
85	Labor		266,765	65,178	127,460	17,541	38,944		9,694		482	954			6,513
86	Retail 100%, Class = # Bills		2,920			-	-	-	-	-			-	-	2,920
87	Retail 100%, Removed		250 505		127.550		20.044			. 0	103		. 0		0.433
88 89	General & Intangible Plant Total General & Intangible Plant Allocators		269,685 1.00000	65,178 0.24168	127,460 0.47262	17,541 0.06504	38,944 0.14441	0.00000	9,694 0.03595	0.00000	482 0.00179	954 0.00354	0.00000	0.00000	9,433 0.03498
90															
	Energy Storage Plant														
92 93	Energy - Production Total Seles Energy Storage Plant Total		- 0	- 0	- 0	- 0	- 0	. 0	- 0	- 0	. 0	. 0	. 0	. 0	- 0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96 i 97	Other Labor														
98	Retail 100%, Class = # Bills		(563)		:										(563)
99	Retail 100%, Class = T&D						-			-	-				
100	Retail 100%, Ramoved						-							-	-
101	Wholesale 100% Production Base Demand														
103	Other Plant Total		(563)	0	0	0	0	0	0	0	0	D	0	D	(563)
104	Total Gross Electric Plant in Service		6,083,340	2,989,519	127,460	1,174,071	1,388,180	D	345,549	D	17,174	32,517	D	0	8,870
105	Total Gross Electric Plant In Service Total Gross Electric Plant Allocators		1.00000	0.49143	0.02095	0.19300	0.22819	0.00000	0.05680	0.00000	0.00282	0.00535	0.00000	0.00000	0.00146
107	Total Gloss Electric Plant Allocators		2.00000	0.43243	0.02035	0.13300	0.22023	0.00000	0.03000	0.0000	0.00202	0.00333	0.00000	0.00000	0.00140
108															
	Accumulated Depreciation Production Plant:														
111	Production Plant: Production Base Demand		790,628	790,628	-	-	-	-		_	-			-	
112	Production Intermediate Demand		99,758	99,758	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		124,156	124,156		-	-	•		-	-		•	-	-
114 115	Production Solar Demand Retail 100%, Removed		69,162	69,162	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,083,705	1,083,705	0	0	0	0	0	0	D	0	0	0	D
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Transmission Plant														
120	Production Base Demand		4,056	4,056							-				
121	Production Intermediate Demand		584	584	-	-	-	-	-	-	-	-	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 54 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			+	-						Distribution					
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Demand by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		2.00	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		734	734		-	-	-	-	-			-	-	-
123	Production Solar Demand		554	554	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		160,186	-	-	160,186	-	-	-	-	-		-		-
125 126	Transmission - Radials Distribution Primary		1,449	- 1	- :	1,449									1
127	Transmission Plant Total		167.564	5.928	0	161.636		0	0	0	0	0	D		0
128 129	Transmission Plant Allocators		1.00000	0.03538	0.00000	0.96462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		1,251,268	1,089,633	0	161,636	0		0	0	D	D	0	D	
131 132	Prod and Trans Plant Allocators		1.00000	0.87082	0.00000	0.12918	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133 Di	istribution Plant														
134	Distribution Primary		234,698				234,698				-	-		-	
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		89,319	-	-	-	-	-	89,319	-	-	-	-	-	-
137 138	Distribution Secondary (MDS) Distribution Service		5,162	-	-	-	-	-		-	5,162		-	-	-
139	Distribution Service Distribution Metering		9,805								5,162	9,805			
140	EV Solution		5,000	_	-	-	_	_	_	-	-	3,000	-	_	_
141	Lighting Facilities									-					
142	Distribution IS Equipment							-	-	-	-				
143	Distribution Plant Total		338,983	0	0	0	234,698	0	89,319	0	5,162	9,805	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69236	0.00000	0.26349	0.00000	0.01523	0.02892	0.00000	0.00000	0.00000
145 146	Total Trans and Dist Plant		506,547	5,928	0	161,636	234,698	0	89,319	0	5,162	9,805		D	D
147	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		1.00000	0.01170	0.00000	0.31909	0.46333	0.00000	0.17633	0.00000	0.01019	0.01936	0.00000	0.00000	0.00000
148	Total Trans and Dist Fight Million (01)		1.0000	0.01170	0.00000	0.31703	0.40333	0.00000	0.17033	0.00000	0.01013	0.01730	0.00000	0.00000	0.00000
149	Total Prod, Trans and Dist Plant		1,590,252	1,089,633	0	161,636	234,698	0	89,319	0	5,162	9,805	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.68520	0.00000	0.10164	0.14759	0.00000	0.05617	0.00000	0.00325	0.00617	0.00000	0.00000	0.00000
151															
	eneral & Intangible Plant														
153	Labor Retail 100%, Class = T&D		123,430	30,157	58,975	8,116	18,019	-	4,485		223	441		-	3,014
154 155	Retail 100%, Class = 7 8D Retail 100%, Class = # Bills		782												782
156	General & Intangible Plant Total		124,212	30,157	58,975	8,116	18,019	D	4,485	D	223	441	D		3,795
157	General & Intangible Plant Allocators		1.00000	0.24279	0.47479	0.06534	0.14507	0.00000	0.03611	0.00000	0.00179	0.00355	0.00000	0.00000	0.03056
158															
	nergy Storage Plant														
160	Energy - Production Total Seles		<u> </u>				•		•					•	
161	Energy Storage Plant Total		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	U.GOODD	0.00000	0.00000
164 0	ther														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%														
169 170	Other Plant Total		70	0	0	0	0	0	0	0	D	0	D	D	70
	otal Accumulated Depreciation		1,714,534	1.119.790	58,975	169,752	252,717	0	93,804	0	5,385	10.246	- 0	0	3,866
172	Total Accum Deprec Allocators		1.00000	0.65312	0.03440	0.09901	0.14740	0.00000	0.05471	0.00000	0.00314	0.00598	0.00000	0.00000	0.00225
173	Total Federal Supress (Mediators		2.44000	0.03322	5,55440	0.0000	0.24.40	0.00000	0,02472	0.0000	0.00324	0.00550	0.0000	0.0000	0,00223
174															
	et Plant In Service		TIDA T.	467300											
176	Production Gross Plant		2,873,199	2,873,199	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,083,705)	(1,083,705)	0	0	0	0	0	0	0	0	0	0	
178	Production Net Plant		1,789,494	1,789,494	0 00000	0	0 00000	0.00000	0 00000	0.00000	0	0.00000	0	0.00000	0.00000
179 180	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Transmission Gross Plant		1,207,672	51,142	0	1,156,530	0	0	0	0	D	0	0	0	0
182	Transmission Reserve		(167,564)	(5,928)	D	(161,636)	0	0	0	D	D	0	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 55 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
e .	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
83	Transmission Net Plant		1,040,108	45,214	0		0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	0	0	0	D	D	and a man
84	Transmission Net Plant Allocators		1.00000	0.04347	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85							200								
86	Distribution Gross Plant		1,733,347	D	0	D	1,349,236	0	335,855	D	15,693	31,563	D	D	
87	Distribution Reserve		(338,983)	0	0		(234,698)		(89,319)	D	(5,162)	(9,805)	D	D	
88	Distribution Net Plant		1,394,363	0	0		1,114,538	0	246,536	0	11,530	21,759	0	0	
89	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79932	0.00000	0.17681	0.00000	0.00827	0.01560	0.00000	0.00000	0.00001
90								_		_		200	_	_	
91	General & Intangible Gross Plant General & Intangible Reserve		269,685	65,178 (30,157)	127,460		38,944 (18,019)	0	9,694	0	482 (223)	954 (441)	0	0	9,43:
93	General & Intangible Net Plant		145,473	35,021	68,485	9,425	20,925	0	5,209	0	259	512	0	0	5,63
94	General & Intangible Net Plant Allocators		1.00000	0.24074	0.47077	0.06479	0.14384	0.00000	0.03581	0.00000	0.00178	0.00352	0.00000	0.00000	0.0387
95	Gorden de Interigione (Met Paristenation)		110000	512-107-1	0.47077	5.05475	0.14304	5.00050	0.00301	0.00000	0.00175	0.00332	0.0000	0.00000	0.0007
96	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
97	Energy Storage Reserve		0	٥	0		0		0	0	0	0	0	0	
98	Energy Storage Net Plant		0	0	0		0		D	D	D	D	D	D	
99	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
00															
01	Other Gross Plant		(563)	0	0		0		D	0	D	D	0	0	(56
02	Other Reserve		[70]	(0)	(0)		(0)		(0)	0	(0)	(D)	0	D	[70
03	Other Net Plant		(633)	(0)	(0)		(0)		(0)	0	(0)	(0)	0	0	(63:
04	Other Net Plant Allocators		1.00000	0.00001	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.99998
06	Total Gross Plant		6,083,340	2,989,519	127,460	1,174,071	1,388,180	0	345,549	0	17.174	32,517	0	n	8,870
07	Total Reserve		(1.714.534)	(1.119.790)	(58,975)		(252,717)		(93.804)	0	(5.385)	(10.246)	,	0	(3,86)
08	Total Net Plant in Service		4,368,806	1,869,729	68,485	1,004,319	1,135,463	0	251,745	0	11,789	22,271	0	0	5,00
19	Total Net Plant Allocators		1.00000	0.42797	0.01568	0.22988	0.25990	0.00000	0.05762	0.00000	0.00270	0.00510	0.00000	0.00000	0.00115
10															
11															
	Construction Work in Progress														
13	Production Base Demand		49,081	49,081	-		8	-			-				
14	Production Intermediate Demand		6,290	6,290	-	-	-	-	-	-	-	-		-	-
15	Production Peaking Demand		4,108	4,108 885	-	-	-		-	-	-	-	-	-	-
16 17	Production Solar Demand Transmission		52,051	885	-	52,051			•	•		•	•	•	
18	Distribution Primary		41,957			52,051	41,957								
19	Distribution Primary (MDS)		42,357				94,357								
20	Distribution Secondary		7,893						7,893						
21	Distribution Secondary (MDS)														
22	Distribution Service		65								65				-
23	Distribution Metering		147									147			
24	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution IS Equipment												-	-	-
26	Labor		4,994	1,220	2,386	328	729		181	-	9	18		-	12.
27	Retail 100%, Class = Net Plant		12,8071	(1,201)	[44]	1645)	(730)	-	(162)	-	(8)	(14)	-	-	(
28	Retail 100%, Removed		461.664	-			41,956		2.012		-	151			115
29 30	Total Construction Work in Progress Total Construction Work in Progress Allocator		1.00000	60,383 0.36670	2,342 0.01422	51,734 0.31418	41,956 0.25480	0.00000	7,913 0.04805	0.0000.0	67 0.00040	0.00091	0.00000	0.00000	0.0007
31	lotal construction work in Progress Allocator		1.00000	0.30670	0.01422	0.51416	0.25460	0.00000	0.04605	0.05000	0.00040	0.00091	0.00000	0.00000	0.0007.
32															
	Plant Held for Future Use														
34	Production Base Demand		1,191	1,191					9			-		12	
35	Production Peaking Demand		323	323		-									
36	Transmission		4,455			4,455									
37	Distribution Primary		653				653			-	-			-	
38	Labor		727	178	347	48	106	-	26	-	1	3	-	-	1
39	Plant Held for Future Use Total		7,349	1,691	347	4,503	759	0	26	D	1	3	0	D	1
40	Plant Held for Future Use Allocator		1.00000	0.23014	0.04725	0.61273	0.10335	0.00000	0.00359	0.00000	0.00018	0.00035	0.00000	0.00000	0.0024
41															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 56 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
								- 1		Distribution					
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No. Gen S	ervice Demand by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244 Production Base	Demand	•	18,431	18,431						-				-	-
245 Production Inter	mediate Demand		1,919	1,919		-	-	-	-		-	-		-	-
246 Production Peak	ing Demand		2,093	2,093		-	-		-	-	-	-		-	-
247 Production Base			36,875		36,875	-		-	-	-	-	-	-	-	-
248 Production Inter				-		-	-	-	-	-	-	-	-	-	-
249 Production Peal			31,003		31,003				-			-			
 250 Production Sola 251 Energy Avg Rate 			276	276	-		-	-	-	-	-	-	-	-	-
251 Energy Avg Rate 252 Distribution Mer															
253 Labor	armig.							:							
254 WTD O&M Expe	nse		(81,832)	(17,761)	(39,523)	(6,183)	(12,452)		(2,896)		(214)	(578)			(2,224
255 Retail 100%, Cla			3,780	(7							-				3,780
256 Retail 100%, Cla	ss = Prod		(57,576)	(57,576)										-	
257 Retail 100%, Cla			111,906	47,893	1,754	25,725	29,085		6,448	-	302	570			128
258 Retail 100%, Cla			(21,078)	13671		18,2891	(9,670)	-	(2,407)	-	(120)	(226)	-	-	-
259 Retail 100%, Cla			962	-	-	-	-	-	-	-	-	962	-	-	-
260 Retail 100%, Res			-	-	-	-	-	-	-	-	-	-	-	-	-
261 Wholesale 100%			4		-	-	-	-	-	-	-	-	-	-	-
262 Gross Prod Plan			(2,497)	(2,497)	1.1.			-		-		-	-		-
263 Gross Total Plan 264 Gross Trans Plan			89,350 (3,155)	43,909 (134)	1,872	17,244 (3,021)	20,389	•	5,075		252	478	•		130
264 Gross Trans Plan 265 Total Working C			130,458	36,187	31,981	25,477	27,351	- 0	6,221	- 0	220	1,205	- 0	. 0	1.815
266 Total Working C			1.00000	0.27739	0.24514	0.19529	0.20955	0.00000	0.04768	0.00000	0.00169	0.00924	0.00000	0.00000	
267	apital Allocator		2.50000	0.27733	0.24324	0.15325	0.20500	0.0000	0.04706	0.00000	0.00103	0.00324	0.00000	0.00000	0.01551
268															
269 Total Rate Base				0											
270 Gross Electric Pl	ant in Service		6,083,340	2,989,519	127,460	1,174,071	1,388,180	0	345,549	0	17,174	32,517	0	0	8,870
271 Accumulated De			(1,714,534)	(1,119,790)	(58,975)	(169,752)	(252,717)	0	(93,804)	0	(5,385)	(10,246)		0	
272 Net Electric Plan			4,358,805	1,869,729	68,485	1,004,319	1,135,463	٥	251,745	0	,	22,271	D	0	
273 Construction We			164,664	60,383	2,342	51,734	41,956	0	7,913	0	67	151	0	0	
274 Plant Held for Fi			7,349	1,691	347	4,503	759	0	26	0	1	3	0	0	
275 Working Capital			130,458	36,187	31,981	25,477	27,351 1,205,530	0	6,221	0	220	1,205 23,629	0	0	2,020
276 Total Rate Base 277 Total Rate Base	Manakas		4,671,277 1.00000	1,967,990 0.42130	103,155 0.02208	1,086,033	0.25807	0.00000	265,905 0.05692	0.00000	12,078 0.00259	0.00506	0.00000	0.00000	
278 Total hate base	4 IIOGE GOT		1.50000	0,42130	0.02206	0.25249	0.23007	0.00000	0.03092	0.00000	0.00233	0.00306	0.00000	0.00000	0.00149
279															
280 Class Revenue			/ n n				10.00					4.7	-		
281 Present Revenue	,		625,560	286,205	(8,532)	95,744	124,030		54,284		15,581	15,970	106		42,172
282 Production Sola	Demand		22,525	22,525				197			1.0		100		
283 EV Solution														-	-
284 Lighting Facilitie	s Revenue														
285 Retail Revenue			648,085	308,731	(8,532)	95,744	124,030	-	54,284	-	15,581	15,970	106	-	42,172
286 Wholesale 100%			510 DOF	200 724	(0.533)	45.744	423.826		F1224		45.504	15.070	406		43.470
287 Total Class Reve 288 Total Retail Sale	nue s of Electric & Lighting Allocator		548,985 1.00000	308,731 0.47637	(8,532) (0.01317)	95,744 0.14773	124,030 0.19138	0.00000	54,264 0.08376	0.00000	15,581 0.02404	15,970 0.02464	106 0.00016	0.00000	
289	or Electric & Lighting Milocator		1.00000	0.47057	(0.0151)	0.14775	0.19130	0.00000	0.06510	0.00000	0.02404	0.02404	0.00010	0.00000	0.00307
	or for Electric Revenue:														
291 Return + Pretax			688,302	299,101	75,770	118,653	147,690	_	35,484	-	1,725	5,187	_	_	4,693
292 Less Lighting Fac			-	201,212	,		211,000		20,100		-,	-,			,,
293 Return & Pretax	Op Exp net of Lighting Fac.		688,302	299,101	75,770	118,653	147,690		35,484		1,725	5,187			4,693
	or for Electric Revenue		1.00000	0.43455	0.11008	0.17239	0.21457	0.00000	0.05155	0.00000	0.00251	0.00754	0.00000	0.00000	0.00682
295															
296															
			100			221									
			2,718			2,718		4-1-	- T				1.2		
298 Transmission							61	-		-	-	-	-	-	-
298 Transmission 299 Distribution Prin			61												
298 Transmission 299 Distribution Prin 300 Distribution Sec	andary		1,031						1,031	•	704				
298 Transmission 299 Distribution Prin 300 Distribution Sec 301 Distribution Sec	andary rice					:	:		1,031	-	791		-	-	
298 Transmission 299 Distribution Prin 300 Distribution Sec	ondary rice s		1,031		:	-				-	791 -		-	-	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 57 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

Part		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Section Sect	Line No.		Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	Secondary (MDS)	Services		Equipment	Facilities	Billing/Info.
March Marc	205				DEMAND		DEMAND	DEMAND	25 21992 3 2 2 2			CUSTOMER	CUSTOMER	5.000.00	DIRECT	CUSTOMER
Fig. Part	305			127	- 54		- an	33				n				. 0
Company Comp	307					3			0	1,038	. 0		1	0	0	7
10	308	Total Revenue Credits Allocator		1.00000	0.01130	0.00059	0.58031	0.01980	0.00000	0.21922	0.00000	0.15721	0.00014	0.00000	0.00000	0.00143
11	309															
13 Politica Diseased 13 15 15 15 15 15 15 15		D&M Expense														
14 15 15 15 15 15 15 15																
1. 1. 1. 1. 1. 1. 1. 1.	313					-		-		*	*	-	-	~	~	131
14	314													-		-
137 Post-Accident Design (1								-				-	•			
18						-	-						- 1	-	- 1	
19 19 19 19 19 19 19 19	318															0.00000
12 Post Action From Principle 1,046 1,	319															
12 20 Production Harmediane Emergy 3 48 3 346 3 346 3 346 3 346 3 346 3 346 3 346 3 3 3 3 3 3 3 3 3																
12 Policy	321				-		-	-	-	-	-	-	-	-	-	-
12 12 12 12 13 13 14 15 15 15 15 15 15 15	322				-		-	-	-	-	-	-	-	-	-	-
12					-		-	-	-	-	-	-	-	-	-	-
10					- n		- n	· n	· n	· n	· n	· n		· n		
12	326															0.00000
1	327						*******			*******			*******			
Section Sect	328															0
Secure S	329	Production O&M Total Allocators		1.00000	0.26464	0.73536	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000DD	0.00000
182 Poduction Base Demand 66 66 66 67 68 68 68 68	330															
138 Poduction Feature 14 4 4 4 4 4 4 4 4																
18 18 18 18 18 18 18 18						-	-	-	-	-	-	-	-	-	-	-
Sign Production Solar Demand 38 38 38 38 38 39 39 39																
18 18 18 18 18 18 18 18	335															
137 Tannimistor - Radials 34 34 34 34 34 34 34 3	336						5.784								-	-
139 Tarnimision O&M Allocators 1,0000 0,0236 0,0000 0,97604 0,00000 0,	337	Transmission - Radials		34		4			4.5	40	-			4	- 2	141
Margin Dark Dution Primary 12,142 12,142 2,724 2,38 3,30 3,40	338			5,960												0
All Distribution All Distrib	339	Transmission O&M Allocators		1.00000	0.02396	0.00000	0.97604	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
March Marc		Note: books														
Algorithm Algo	342			12 142				12.142								
March Marc	343							12,142		2.724						
March Lighter Facilities	344									-,		238				
March Marc	345			682						-			682			
MR	346			-	-	-	-	-	-	-	-	-	-	-	-	-
May Distribution 08 M Total 15,787 0 0 0 12,142 0 2,774 0 238 682 0 0 0	347															
1,000	348			45.707	-	-	-	-					-	-		
State Stat																0.0000
SECULATION Service SECURATION Service SECURATION Service SECURATION SECURATION	351	Distribution ON M Allocators		1.00000	0.00000	0.00000	0.00000	0.76914	0.00000	0.17257	0.00000	0.01510	0.04520	0.00000	0.00000	0.00000
135 Distribution Service		Justomer Accounting														
1,859 1,859 1,859 1,859 1,859 1,859 1,859 1,855 1,855 1,855 1,00000 1,00	353			-	-	-	-	-	-	-	-	-	-	-	-	-
1,876 0 0 0 0 0 0 0 0 0	354							-		-			17		-	
1,0000 0	355				-	-	-	-	-	-	-	-	-	-	-	1,859
SSS SSS Customer Serv & Info.	356															1,859
139 Customer Serv & Info. 159 Customer Serv & Info. 150 Customer & Info. 150 Customer & Info. 150 Custom		Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
660 Ref al I I DN, Class = 8 Bills 99																
M61 Customer Serv & Info. OSM Allocators 99 D D D D D D D D D D D 9 962 Customer Serv & Info. OSM Allocators 1.00000 0.000000				99				_								99
662 Customer Serv & Info. OSM Allocatoris 1,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 1,0000 663 664 Sales	361				- 0		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	99
963 964 Sales	362															1.00000
	363			2.22300										2.22500		2.11500
865 Retail 100%, Class = # Bills 400 44																
	365	Retail 100%, Class = # Bills		400			-	-	-	-	-	-	-		-	400

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 58 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			-							Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Demand by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
- 1	(Present Revenue)		15.00	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M	1	400	0	0		0		0	0	0	0.	L. C. COLLO STILL	0	40
367	Sales O&M Allocators		1.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
368															
	dmin and General														
370	Labor		33,088	8,084	15,809	2,176	4,830		1,202	-	60	116	-		80
371	Distribution Primary		200				200		-		1.0	-			
372 373	Gross Total Plant Retail 100%, Class = # Bills		5,448 79	2,677	114	1,052	1,243	-	309	-	15	29	-	-	7
374	Retail 100%, Class = # Bills Retail 100%, Class = T&D		,,,	:	:		:		:			:	:	:	
375	Retail 100%, Resid, Cust														
376	Retail 100%, Removed														
377	Wholesala 100%				-		-		-	-		-		-	-
378	Admin & General O&M		38,615	10,762	15,923	3,227	6,074	0	1,512	0	75	147	0	D	89
379	Admin & General O&M Allocators		1.00000	0.27869	0.41236	0.08357	0.15729	0.00000	0.03915	0.00000	0.00195	0.00382	0.00000	0.00000	0.0231
380															
	lacoverable Clause O&M														
382 383	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Wholesale 100% Recoverable Clause O&M		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0		- 0		
385	Recoverable Clause Octivi		v	v		0		· ·	·	·	·	·	v	·	
	M&O late		119,707	25,981	57,816	9,045	18,216	0	4,236	0	313	846	0	0	3.25
	otal O&M Allocators		1.00000	0.21704	0.48298	0.07556	0.15217	0.00000	0.03539	0.00000	0.00262	0.00707	0.00000	0.00000	0.0271
388										0,000					
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390 T	otal Adjusted O&M		119,707	25,981	57,816	9,045	18,216		4,236	- 25	313	846	- 4	- 2-	3,25
391															
392															
393 E	Depreciation Expense														
394 P	Production Plant Production Base Demand		85,602	85,602											
396	Production Intermediate Demand		6,051	6,051											
397	Production Peaking Demand		8,514	8,514									- :		
398	Production Solar Demand		18,313	18,313					_					-	
399	Retail 100%, Removed			-											
400	Production Plant Total		118,480	118,480	0	0	0	0	0	D	Ö	D	0	D	
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
402															
	ransmission Plant														
404	Production Base Demand		438	438	-	-	-	-	-	-	-	-	-	-	-
405 406	Production Intermediate Demand Production Peaking Demand		25 253	25 253	•		•	•	•	•		•	•		-
407	Production Peaking Demand Production Solar Demand		255	255				-							
408	Transmission		26.381	200		26,381							-		
409	Transmission - Radials		266			256									
410	Distribution Primary														
411	Transmission Plant Total		27,651	1,004	٥		٥		۵	D	D	D	D	D	
412	Transmission Plant Allocators		1.00000	0.03631	0.00000	0.96369	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.0000
413	4.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.				1			4							
414	Total Prod and Trans Plant		146,131	119,484	0		0		0	0	0.00000	0	0	0	0.0000
415 416	Prod and Trans Plant Allocators		1.00000	0.81765	0.00000	0.18235	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Distribution Plant														
418	Distribution Primary		35,581				35,581	-		_		_	-		
119	Distribution Primary (MDS)		-				22,302					_		_	
120	Distribution Secondary		10,169	-	-	-	-	_	10,169	-	-	-	-	-	
21	Distribution Secondary (MDS)							-	-						
422	Distribution Service		459		-	-	-	-	-	-	459		-	-	-
423	Distribution Metering		1,986		-	-	-	-	-	-	-	1,986		-	
424	Lighting Facilities							-	-	-					
425 426	Distribution IS Equipment EV Solution			•	-		•	•	•				-	•	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 59 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)		1000	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total	•	48,196	0	0	0	35,581	0	10,169	0	459	1,986	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000		0.73826		0.21099	0.00000	0.00953	0.04121	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		75,847	1,004	0		35,581	D	10,169	0	459	1,986	D	D	
431	Total Trans and Dist Plant Allocators		1.00000	0.01324	0.00000	0.35133	0.46912	0.00000	0.13407	0.00000	0.00606	0.02619	0.00000	0.00000	0.00000
432	Total Prod, Trans and Dist Plant		194,326	119,484	0	26,647	35,581	D	10,169	D	459	1,986	D	D	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61486	0.00000	0.13712	0.18310		0.05233	0.00000	0.00236	0.01022	0.00000	0.00000	0.00000
435	Idai Pido, Itans and disc Plant Milocators		1.00000	0.01460	0.00000	0.13/12	0.16310	0.00000	0.03233	0.00000	0,00236	0.01022	0.00000	0.00000	0,0000
	General & Intangible Plant														
437	Labor		18,382	4,491	8,783	1,209	2,684		668		33	66			449
438	Retail 100%, Class = # Bills		259	-	-		-	-	-	-	-	-	-	-	259
439	Retail 100%, Class = Net Plant		-	-	-			-		-	-		-	-	-
440	General & Intangible Plant Total		18,641	4,491	8,763	1,209	2,684	0	668	0	33	66	0	0	708
441	General & Intangible Plant Allocators		1.00000	0.24093	0.47115	0.06464	0.14395	0.00000	0.03583	0.00000	0.00178	0.00352	0.00000	0.00000	0.08799
	Energy Storage Plant														
444	Energy - Production Total Seles														
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
	Other														
449	Labor													-	
450	Retail 100%, Class = # Bills		137		٠.	-	-					٠.			137
451 452	Retail 100%, Class = Net Plant Retail 100%, Class = T&D		309 121	132	5	71 47	80 55		18 14		1	2		-	D
453	Retail 100%, Class = 180 Retail 100%, Class = Metering		498			**	23		14			498			
454	Retail 100%, Class = Dist Secondary		264		_	_	_	_	264		_	-	_	_	_
455	Retail 100%, Class = Prod		160	160	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed				-		-	-			-		-	-	-
457	Wholesale 100%			-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		1,489	294	5	118	136	0	295	D	2	501	D	D	138
459	T 18		214.456	124.269	8.788	27.974	38,400	0	11.132	0	494	2.553	0	0	845
461	Total Depreciation Expense Total Depreciation Expense Allocators		1.00000	0.57945	0.04098	0.13044	0.17906	0.00000	0.05191	0.00000	0.00230	0.01190	0.00000	0.00000	0.00395
462	Total Depreciation Expense Allocators		1.00000	0.37346	0.04096	0.15044	0.1/908	0.00000	0.05191	0.00000	0.00250	0.01190	0.00000	0.00000	0.00393
463															
	Taxes Other than Income Tax		0.75				- M								
465	Labor		3,543	866	1,693	233	517		129		6	13			87
466	Net Total Plant		42,290	18,099	663	9,722	10,991		2,437	-	114	216		-	48
467	Transmission				-			-	-	-	-	-	-	-	-
468	Distribution Primary Retail 100%. Removed								-	-	-	-	-	-	-
470	Total Taxes Other		45,833	18,965	2,356	9,955	11,508		2,566	. 0	121	228	. 0	. 0	135
471	Total Taxes Other Allocator		1.00000	0.41378	0.05140	0.21720	0.25110		0.05598	0.00000	0.00263	0.00498	0.00000	0.00000	0.00294
472															
473															
	Income Tax Expense														
475	Total Revenue	Line 13	652,820	308,784	(8,530)		124,124	.0	55,322	0	16,372	15,971	106	D	42,179
476	Total Oper, Exp. Before Tax	Line 20	379,683	169,081 139,703	68,955	46,902	56,044 56,080	0	17,916 37,406	0	927 15,445	3,626	106	0	4,233
477 478	Net Oper, Income (NOI) before Tax Interest Expense	Line 8 x WACC	273,137 85,830	139,703 36,160	(77,485) 1,895	51,590 19,955	22,150	0	37,406 4,886	0	15,445	12,345 434	106		37,946 128
478	NOI Before Tax Less Interest	Ln 477 - Ln 478	187,307	103,544	(79,380)		33,930		32,521		15,223	11,911	105		37,818
480	NOT LEAVING THE LESS WITE BY	211477 - 211470	207,307	100,5	1,3,300	31,033	33,330		32,321		13,123	11,511	100		37,013
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	187,307	103,544	(79,380)	31,635	33,930	0	32,521	D	15,223	11,911	106	D	37,818
483	Fed & St Permanent Differences	JSS Sch. 12	4,908	2,412	109	947	1,120		279	-	14	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(148,400)	(72,928)	(3,109)		(33,864)		(8,429)	-	(419)	(793)		-	(216
485	State Taxable Income	Ln 482:484	43,816	33,028	(62,386)		1,186		24,370	D		11,144	106	D	37,609
486 487	State Income Tax Rate	1- 400 - 1- 300	5.50%	5.50% 1.817	5.50%		5.50%			5.50%	5,50% 815	5.50% 613	5.50%	5.50%	5.50% 2.068
45/	State Income Tax (Cur.)	Ln 485 x Ln 486	2,410	1,61/	(4,531)	217	65	-	1,340	-	615	615	ь	-	2,068

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 60 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,162	4,011	171	1,575	1,863	-	464	-	23	44	-	-	12
489	State Portion of Direct Adjs.	JSS 5ch. 12	0	0	0	0	0	D	0	D	0	0		D	
490	Total State Income Tax Exp.	Ln 487:489	10,572	5,828	(4,360)	1,792	1,928	-	1,804	-	838	657	6	-	2,080
491															
492	Federal Income Tax Expense			150,000											
493	Net Oper. Income Less Int. Exp.	Line 479	187,307	103,544	(79,380)	31,635	33,930		32,521		15,223	11,911	106		37,818
494	Fed & St Permanent Differences	JSS Sch. 12	4,908	2,412	103	947	1,120		279		14	26		-	7
495	Fed Temporary Differences	JSS Sch. 12	(143,693)	(70,615)	(3,011)	(27,732)	(32,790)		(8,162)		(406)	(768)			(210
496 497	State Income Tax Exp. (Cur.) Fed. Taxable Income	Line 487 Ln 493:496	(2,410) 46,112	(1,817)	4,531 (77,757)	(217) 4,633	(65) 2,195		(1,340) 23,297	*	(815) 14,016	(613) 10,557	100		(2,068 35,547
498	Fed, Income Tax Rate	LN 493:496	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%		21.00%	
498	Fed, Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	9,684	7,040	(16,329)	973	461	21.00%	4,892	21.00%	2,943	2,217	21.00%	21,00%	7,465
500	Current NOL Adjustment	JSS Sch. 12	0,004	,,040	(10,525)	9/3	401		4,032		2,345	2,21,			7,403
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	9,684	7,040	(16,329)	973	461	-	4,892	-	2,943	2,217	21	-	7,465
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,176	14,829	632	5,824	6,886		1,714		85	161			44
503	State Income Tax (Def.) Deduction	En 488 x En 498	(1,714)	(842)	(36)	(331)	(391)		(97)		(5)	(9)			(2)
504	Federal Income Tax (ITC)	ISS Sch. 12	(307)	(151)	(6)	(59)	(70)		(17)		(1)	(2)			(0
505	Federal Income Tax (PTC)	JSS Sch. 12	(13,630)	(8,902)	(469)	(1,350)	(2,009)		(746)		(43)	(81)			(31)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(118)	(58)	(2)	(23)	(27)		(7)		(0)	(1)		_	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,087)	(2.500)	(107)	(982)	(1.161)	1.0	(289)		(14)	(27)			[7]
508	Total Federal Income Tax Exp.	Ln 501:507	19,003	9,416	(16,317)	4,053	3,689		5,450	-	2,965	2,258	21		7,468
509	Total Total Months Total Company		20,000	0,120	(20,021)	,,,,,,	0,000		0,.50		2,500	2,200			1,130
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	12,093	8.857	(20,860)	1,190	526		6,233		3.758	2.830	27		9,533
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	36,624	17,998	767	7,068	8,357		2.080		103	196			53
512	Total Direct Adjs.	Ln 489 + Ln 506	(118)	(58)	[2]	(23)	[27]		(7)		(0)	(1)			(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,087)	(2,500)	(107)	(982)	(1,161)		(289)		(14)	127)		-	(7)
514	Total Amortization of ITC	Line 504	(307)	(151)	(6)	(59)	(70)		(17)		(1)	(2)		-	(0)
515	Total Amortization of PTC	Line 505	(13,630)	[8,902]	(469)	(1,350)	(2,009)		(746)		(43)	(81)		-	(31)
516	Parent Debt Tax Adjustment	JSS Sch. 12	(1,761)	(865)	(37)	(340)	(402)		(100)	-	(5)	(9)	-	-	(3)
517 518	Total Income Tax Expense	Ln 510:516	27,814	14,378	(20,714)	5,505	5,215	-	7,154	-	3,798	2,905	27		9,545
519 520	Effective Tax Rate	En 510:512 /Ln479	25.95%	25.86%	25.32%	26.03%	26.10%	0.00%	25.54%	0.00%	25.37%	25.40%	25.35%	0.00%	25.35%
	Income Tax Expense Based on Return Federal Income Tax (FIT) Calculation Return on Rate Base	Line 26	308,619	130,020	6,815	71,751	79,646		17,568		798	1,561			460
524	Interest Expense	Line 8 x WACC	(85,830)	(36,160)	(1,895)	(19,955)	(22,150)		(4,886)		(222)	(434)		-	(128)
525	Permanent Diff Fed & State	JSS Sch. 12	4,908	2,412	103	947	1,120		279		14	26			7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(118)	(58)	(2)	(23)	[27]		(7)		(0)	(1)			(0)
527	Federal Income Tex (ITC)	JSS Seh. 12	(307)	(151)	(6)	(59)	[70]		(17)		(1)	(2)			(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(13,630)	[8,902]	(469)	(1,350)	(2,009)		(746)		(43)	(81)			(31)
529	Amort of Excess ADIT	JSS Sch. 12	15,0871	12,5001	(107)	(982)	(1,161)		(289)		(14)	(27)			(7)
530	Parent Debt Tax Adjustment	JSS Sch. 12	(1,761)	(865)	(37)	(340)	(402)		(100)		(5)	(9)		-	(3)
531	Temporary Diff Federal	JSS Sch. 12	(143,693)	(70,615)	(3,011)	(27,732)	(32,790)		(8,162)		(406)	(768)		-	(210)
532	Deferred Tax Federal	Ln 531 x Ln 498	30,176	14,829	632	5,824	6,886	-	1,714		85	161	2		44
533	Base for FIT Computation	Ln 523:532	93,277	28,011	2,023	28,082	29,043	-	5,354	-	206	426	-		132
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	24,795	7,446	538	7,465	7,720		1,423		55	113			35
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(118)	(58)	(2)	(23)	(27)		(7)	-	(0)	(1)		-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(307)	(151)	(6)	(59)	(70)		(17)		(1)	(2)			(D)
538	Federal Income Tax (PTC)	JSS Sch. 12	(13,630)	(8,902)	(469)	(1,350)	(2,009)		(746)	-	(43)	(81)		-	(31
539	Amort of Excess ADIT	JSS Sch. 12	(5,087)	(2,500)	(107)	(982)	(1,161)		(289)		(14)	(27)		-	(7)
540	Total FIT before Adding Deferred	Ln 535:539	5,653	(4,165)	[47]	5,052	4,454		364		(4)	2			(4)
541	Total FIT - Deferred	Line 532	30,176	14,829	632	5,824	6,886		1,714	-	85	161			44
542 543	Total FIT - Current & Deferred	Ln 540:541	35,829	10,664	586	10,875	11,339	1.5	2,078		82	164			40
544	State Income Tax (SIT) Calculation NOIBT	Line 44	308,619	130.020	6.815	71,751	79.646		17.568		798	1,561	_		460
545		Line 27 x WACC	185 8301	(36 160)	11 8951	(19.955)	(22 150)		(4 SSE)		(2221	(434)	_	-	(1)2.
	Interest Expense Permanent Diff Fed & State	Line 27 x WACC USS Sch. 12	(85,830) 4.906	(36,160) 2.412	(1,895) 103	(19,955) 947	(22,150)		(4,886) 279		(222)	(434) 26		-	(128)

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DUKE ENERGY FLORIDA CLASS QOST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 61 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	8,162	4,011	171	1,575	1,863		464		23	44	-		12
550	Net FIT Allowable	Line 542	35,829	10,664	586	10,875	11,339		2,078	-	82	164	-	-	40
551	Parent Debt Tax Adjustment	JSS Sch. 12	(1,761)	(865)	(37)	(340)	(402)		(100)		(5)	(9)			(3)
552	Base for SIT Computation	Ln 545:551	121,528	37,155	2,633	36,214	37,552		6,973		271	558			172
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	In 552 x In 553	7,073	2,162	153	2,108	2,186		406		16	32			10
555	Total SIT - Deferred	Line 549	8,162	4,011	171	1,575	1,863		464		23	44			12
556	Total SIT - Current & Deferred	Ln 554:555	15,235	6,173	324	3,683	4,048		869		39	76			22
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	[1,761]	[865]	(37)	(340)	(402)		(100)		(5)	(9)	-		(3)
560	Total FIT & SIT Based on Return	Lines 542,556	49,303	15,972	873	14,219	14,986		2,848		115	230		3.6	60
561	Total Income Tax Allocator		1.00000	0.32396	0.01771	0.28839	0.30395	0.00000	0.05776	0.00000	0.00234	0.00467	0.00000	0.00000	0.00121
562 563															
564 L	abor Allocator														
565	Production Base Demand		6,925	6,925											
566	Production Intermediate Demand		1,207	1,207											
567	Production Peaking Demand		972	972											
568	Production Solar Demand		30	30										-	-
569	Production Base Energy		13,484		13,484			-	-	-	-				
570	Production Intermediate Energy		1,662	-	1,662	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		722		722								-		-
572	Production Solar Energy		2,175	-	2,175	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,176	9,135	18,041	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,574	91		2,483	-	-	-	-	-	-	-	-	-
575	Distribution		7,062	-	-		5,512	-	1,372	-	68	129	-	-	-
576	Subtotal Prod, Trans and Dist		36,831	9,226	18,041	2,483	5,512		1,372	D	68	129	D	D	D
577	Customer Accounts		671					-		-	-	6	-	-	665
578	Customer Service & Info.		121												121
579	Seles		136					-	-		-				136
580	Subtotal before Admin & Gen		37,759	9,226	18,041	2,483	5,512		1,372		68	135			922
581	Admin & General		16,921	4.134	8,085	1.113	2,470		615	-	31	60		-	413
582 T			54,680	13,360	26,126	3,595	7,983		1,987		99	195			1,335
583	Total Labor Allocator		1.00000	0.24433	9.47780	0.06575	0.14599	0.00000	0.03634	0.00000	0.00181	0.00357	0.00000	0.00000	0.02442

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 62 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										2.00					
Line							-0.00	maximum (included)		Distribution					100000
No.	Gen Service Curtailable by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible	Lighting Facilities	Customer
		Net.	Jotal					Primary (MDS)					Equipment		Billing/Info.
ш	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	23.256	12,324	624	4.481	5,724			_	D	100			1
3	Accum. Depreciation & Amort.	Line 171	(6,627)	[4,616]	(289)	(648)	(1,042)		-	-	(0)	(32)			[0]
4	Net Plant in Service		16,629	7,708	335	3,833	4,682				D	69			1
5	Construction Work in Progress	Line 229	631	249	11	197	173				0	D			D
6	Plant Held for Future Use	Line 239	29	7	2	17	3		-	-	0	D			0
7	Working Capital	Line 265	520	149	157	97	113		-	-	0	4	-	-	0
8	Total Rate Base		17,809	8,113	505	4,145	4,971	•	-	-	0	73	•		1
	Revenue														
11	Class Revenue	Line 287	2,083	1,278	(297)	305	394		178	_	50	51	D	_	134
12	Revenue Credits	Line 307	11	1,2,5	0	10	20			_	0	Ô		_	0
13	Total Revenue		2,094	1.273	(297)		395		173	-	50	51			134
14															
	Operating Expense														
16	Operations & Maintenance	Line 390	503	107	283	35	75		-	-	D	3		-	D
17	Depreciation	Line 460	828	512	43	107	158		-	-	D	8			D
18	Tax Other Than Income Tax	Line 470	176	78	12	38	47		•	•	D	1		•	D
19 20	Gain/Loss on Disposition	Line 471	1.506	(1) 697	(D) 338	(0) 179	(0) 281				(D) D	(0)			(D)
21	Operating Expense before Tax Income Tax Expense	Line 517	1,506	59	(166)	1/9	181		. 44		13	11			1 34
22	Total Operating Expense	cine 317	1,496	756	172	185	272		44		13	21			34
23			-,						_				=		
	Return														
25	Net Operating Income Earned	in 13 - In 22	597	517	(468)	130	122		129	-	37	30	D		100
26	Net Operating Income Required	Ln 8 x Ln 34	1,177	536	33	274	328			-	0	5			0
27	Return Excess/(Deficiency)	In 25 - In 26	(579)	[19]	(502)	(143)	(206)		129	-	37	25			100
28	Net Oper, Income Multiplier	MFR C-44	1.3433	1.3438	1.3438	1.3438	1,3438	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(778)	(26)	(674)	(193)	(277)	-	173	-	50	34	D		134
30	Total Class Cost of Service	Ln 26+22-12	2.662	1,292	205	448	600		44		13	25	0		34
32	Ibiai class cost of service	U1 20+22-12	2,002	1,292	205	440	500		44	-	15	25	U		34
33	Rate of Return Earned	Ln 25 / Ln 8	3.35%	6.37%	-92.70%	3.15%	2.46%	0.00%	0.00%	0.00%	26531.03%	41.49%	0.00%	0.00%	11686.37%
34	Rate of Return Requested	JSS Sch. 14	5.61%	6.61%	5.61%	6.61%	5.61%	6.61%	5.61%	6.61%	5.61%	6.61%		5.61%	5.61%
35															
36		Ln 11	2,083	1,273	(297)	305	394		173		50	51			134
37		Ln 29	778	26	674	193	277		(173)		(50)	(34)			(134)
38		Ln 37 / Ln 36	37.36%	2.04%	-227.14%	63.28%	70.14%		-100.28%		-100.25%	-67.28%	-100.28%		-99.85%
39 40															
41	Gross Electric Plant in Service Production Plant		-00-0												
43	Production Base Demand		8,006	8,006	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		668	668	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		733	733			-								
46	Production Solar Demand		2,437	2,437	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed														
48	Production Plant Total		11,845	11,845	0	0	0		0	0	0	0	0	0	0
50	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission Plant														
52	Production Base Demand		98	98											
53	Production Intermediate Demand		6	6	-		-				-	-	_	_	-
54	Production Peaking Demand		51	51									~		
55	Production Solar Demand		57	57				-	-	-	-			-	-
56	Transmission		4,368		-	4,368		-	-	-	-		-	-	
57	Transmission - Radials		46			46	-		-			-	-	-	
58	Distribution Primary		-		-				-					- 6	-
59 60	Transmission Plant Total		4,625 1.00000	211	0 00000	4,414 0.95442	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	Transmission Plant Allocators		1.00000	0.04558	0.00000	0.95442	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 63 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.		-		Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
110.	Gen Service Curtailable by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
ليب	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61 62	Total Prod and Trans Plant		16,470	12,056	0	4,414	0	0	0	D	D	D	D	0	0
63	Prod and Trans Plant Allocators		1.00000	0.78197	0.00000	0.26803	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
	Distribution Plant						5,564								
66 67	Distribution Primary Distribution Primary (MDS)		5,564				5,564		- 1						
68	Distribution Secondary														
69	Distribution Secondary (MDS)									-					
70	Distribution Service		0			-					٥		-		
71	Distribution Metering		97					-		-	-	97			
72 73	Lighting Facilities EV Solution			-		-		-	-	-	-	-			
74	Distribution IS Equipment						:			- :		Ĭ.			- :
75	Distribution Plant Total		5,661	Ö	0	0	5,564	ó	0	0	0	97	0	D	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98276	0.00000	0.00000	0.00000	0.00003	0.01721	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		10,287	211	0	4,414	5,564	0	0	0	D	97	0	D	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02050	0.00000	0.42915	0.54087	0.00000	0.00000	0.00000	0.00002	0.00947	0.00000	0.00000	0.00000
80 81	Total Prod, Trans and Dist Plant		22,131	12,056	0	4,414	5,564	0	0	D	0	97	0	0	D
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.54473	0.00000	0.19947	0.25139		0.00000	0.00000	0.00001	0.00440	0.00000	0.00000	0.00000
83	Total Flory, Florid and District House of		2,56566	0.54475	0.00000	0.25541	0.23255	0.00000	0.00000	0.00000	0.00002	0.00440	0.0000	0.0000	0.0000
	General & Intangible Plant														
85	Labor		1,124	269	624	67	161	-	-	-	D	3		-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed					·			<u> </u>	. 0	. 0	.		.	
88	General & Intangible Plant Total General & Intangible Plant Allocators		1,125	0,23893	624 0.55508	0.05954	161 0.14280		0.00000	0.00000	0.00000	9.00262	0.00000	0.00000	0.00103
90	delle a de intaligida Pient Andrators		1.00000	0.23033	0.33300	0.0395	0.14200	0.00000	0.00000	0.00000	0.00000	0.00202	0.00000	0.00000	0.00105
	Energy Storage Plant														
92	Energy - Production Total Seles					-				-					
93	Energy Storage Plant Total		0	0	0	0	0		0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0,00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95	Other														
97	Labor														
98	Retail 100%, Class = # Bills		[0]									-			(D)
99	Retail 100%, Class = T&D														
100	Retail 100%, Ramoved													-	-
101	Wholesale 100%					-		-		-	-	-			
102	Production Base Demand Other Plant Total		(0)	- 0	- 0	. 0	. 0		- 0	- 0	- 0	- 0		- 0	(0)
104	Other Plant Lotal		foi	U	U	U	U	U	U	U	U	U	D	U	(0)
	Total Gross Electric Plant in Service		23,256	12,324	624	4,481	5,724	D	0	D	D	100	D	D	1
106	Total Gross Electric Plant Allocators		1,00000	0.52995	0.02684	0.19270	0.24614	0.00000	0.00000	0.00000	0.00001	0.00432	0.00000	0.00000	0.00005
107	the Auto-Acadies, a STA agents		150 15.17	7/11=-91		0.000		0.000		119000	1.00		1 11 11 11 11	1111111	311-31-15
108															
	Accumulated Depreciation														
111	Production Plant: Production Base Demand		3,259	3,259											
111	Production Base Demand Production Intermediate Demand		3,259	3,259 411		-				-	- 1				
113	Production Peaking Demand		512	512				-					-		
114	Production Solar Demand		285	285	-	-	-	-	-	-	-	-	-	_	-
115	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	
116	Production Plant Total		4,468	4,468	0	D	0	0	D	D	0	0	D	D	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Transmission Plant														
120	Production Base Demand		17	17											
121	Production Intermediate Demand		2	2											_

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 64 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
- 1			+				-							-	1
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Curtailable by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
1 1	(Present Revenue)		11.00	DEMAND	ENERGY	DEMIAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		3	3			-	- content		-	-		- COSTONIES		-
123	Production Solar Demand		ž	2		-					-	-		_	_
124	Transmission		611			611		-	-	-					-
125	Transmission - Radials		6	-	-	6		-	-	-	-	-	-	-	-
126	Distribution Primary		-		-	-	-				-	-			
127 128	Transmission Plant Total Transmission Plant Allocators		1.00000	24 0.03810	0.00000	617 0.96190	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Hansinission Plant Allocaldis		1.00000	0.05610	0.00000	0.96190	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		5,109	4,492	0	617	0		0	D	D	0	D	D	D
131	Prod and Trans Plant Allocators		1.00000	0.87924	0.00000	0.12076	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
	istribution Plant		3.2				45.2								
134	Distribution Primary Distribution Primary (MDS)		968				968					-		-	•
136	Distribution Secondary														
137	Distribution Secondary (MDS)		-	-	-	_	-	-	_	_	-	-	-	_	_
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		30	-	-		-	-	-	-		30	-	-	-
140	Ev Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities					-	-	•	-	-			-	-	
142	Distribution IS Equipment Distribution Plant Total		998	- 0	- 0	- 0	968	- 0	- 0	- 0		30	. 0	. 0	- 0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.96962	0.00000	0.00000	0.00000	0.00006	0.03032	0.00000	0.00000	0.00000
145	Distribution Figure 1		2.50000	0.50000	4.50000	4.55000	0.56602	4.55550	0.0000	0.0000	0.0000	0.55022	0.55000	0.55000	0.0000
146	Total Trans and Dist Plant		1,640	24	0	617	968	0	. 0	0	D	30	0	D	D
147	Total Trans and Dist Plant Allocators		1.00000	0.01491	0.00000	0.37631	0.59029	0.00000	0.00000	0.00000	0.00004	0.01846	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		6,107	4,492	0	617	968	0	0	0	0	0.00496	0.00000	0	0
150 151	Total Prod, Trans and Dist Plant Allocators		1.00000	0.73554	0.00000	0.10102	0.15847	0.00000	0.00000	0.00000	0.00001	0.00496	0.00000	0.00000	0.00000
	eneral & Intangible Plant														
153	Labor		520	124	289	31	74		-		D	1			D
154	Retail 100%, Class = T&D						-		-	-			-	-	
155	Retail 100%, Class = # Bills			-		-	-	-	-	-	-	-	-	-	
156	General & Intangible Plant Total		520	124	289	31	74	0	D	D	D	1		D	D
157	General & Intangible Plant Allocators		1.00000	0.23897	0.55515	0.05955	0.14282	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00090
158	nergy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total		D	0	0	0	0	0	D	D	D	D	0	D	D
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000
163															
164 (
165 166	Labor Retail 100%, Class = # Bills		0	0	0	0	0			- 1	0	0	-	-	0
167	Retail 100%, Class = # Bills Retail 100%, Removed		-	-	-	-	-	-			-	-	_	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-		-	-	-
169	Other Plant Total		0	D	0	0	0	0	0	0	D	0	D	D	D
170															
	otal Accumulated Depreciation		6,627	4,616	289	648	1,042	0	0	0	0	32	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.69656	0.04358	0.09777	0.15724	0.00000	0.00000	0.00000	0.00001	0.00477	0.00000	0.00000	0,00007
173 174											N 100				
	let Plant In Service														
176	Production Gross Plant		11,845	11,845	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(4,468)	(4,468)	0	0	D	D	0	0	D	D	D	D	0
178	Production Net Plant		7,377	7,377	0	0	0	0	0	0	0	0		0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	and the second second														_
181	Transmission Gross Plant Transmission Reserve		4,625 (641)	211 (24)	D D	4,414 (617)	0.0	0	D	D	D	0	D	0	D D
102	TRANSPORT (COURTE		(041)	(24)	0	(917)	U	U	U		U	U	U	U	v

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 65 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ie o.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
83	Transmission Net Plant		3,984	186	0	3,797	0		0	0	0	0	0	0	5000
84	Transmission Net Plant Allocators		1.00000	0.04679	0.00000	0.95321	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
85 86	Distribution Gross Plant		5,661	D	0	0	5,564	D	D	D	0	97	D	D	
187	Distribution Reserve		(998)		D	D	(968)		D	D	(0)	(30)	D	D	
88	Distribution Net Plant		4,663	0	0	0	4,596	0	0	0	0	67	0	0	
189 190	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98557	0.00000	0.00000	0.00000	0.00003	0.01440	0.00000	0.00000	0.000
191	General & Intangible Gross Plant		1,125	269	624	67	161		0	D	0	3	D	D	
192	General & Intangible Reserve		(520) 604	(124) 144	(289)	(31)	(74)				(D)	(1)			
193 194	General & Intangible Net Plant General & Intangible Net Plant Allocators		1.00000	0.23891	335 0.55501	36 0.05953	96 0.14278		0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.001
195	General & Intangible Net Plant Allocators		1,00000	0,23891	0.55501	0.05958	0.14278	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.001
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Reserve		0	٥	٥	٥	۵	٥	0	0	0	0	۵	0	
198	Energy Storage Net Plant		0	0	0	0	0		D	_ D	0		0	0	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
200 201	Other Gross Plant		(0)	0	0	D	0	D	D	D	0	0	D	0	
202	Other Reserve		(0)	(0)	(0)	(0)	(0)		0	0	(0)	(0)	0	0	
203	Other Net Plant		(0)	(0)	(0)		(0)		D	D	(0)	(0)	0	0	
204	Other Net Plant Allocators		1.00000	0.00018	0.00041	0.00004	0.00011		0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.999
205															
206	Total Gross Plant		23,256	12,324	624	4,481	5,724		0	0	0	100	0	0	
207	Total Reserve Total Net Plant in Service		[6,627]	(4,616)	(289)	(648)	(1,042)	0	0	0	(D)	(32)	0	0	
209	Total Net Plant Allocators		16,629	7,708 0.46354	335 0.02017	3,833 0.23054	4,682 0.28157	0.00000	0.00000	0.00000	0.00001	69 0.00413	0.00000	0.00000	0.000
210	Total Net Fight Anotators		1.0000	0.405.0	5.02017	0.2303=	0.20157	0.00000	0.00000	0.00000	0.0001	0.00413	0.00000	0.00000	0.000
211															
	onstruction Work in Progress														
213	Production Base Demand		202	202		-					*				
214	Production Intermediate Demand		26	26	-		-	-	-	-	-	-		-	-
215 216	Production Peaking Demand Production Solar Demand		17 4	17 4											
217	Transmission		199	. "		199						- :			
218	Distribution Primary		173			-	173								
219	Distribution Primary (MDS)													-	-
220	Distribution Secondary							-	-	-	-	-		-	
221	Distribution Secondary (MDS)						-		-	-	-	-		•	-
222	Distribution Service		0								0			-	-
223	Distribution Metering Lighting Facilities		0							-		D			-
225	Distribution IS Equipment						- :								
226	Labor		21	5	12	1	3	-		-		. 0	-	-	
227	Retail 100%, Class = Net Plant		(11)	(5)	(0)	(2)	(3)	-	-	-	(0)	(0)	-	-	
228	Retail 100%, Removed				-	-	-	-	-	-				-	-
229	Total Construction Work in Progress		631	249	11	197	173		0	0	0	0	0	0	1.35.55
230	Total Construction Work in Progress Allocator		1,00000	0.39428	0.01817	0.31277	0.27403	0.00000	0.00000	0.00000	0.00000	0.00074	0.00000	0.00000	0.0000
231															
231 232	land to the first transition														
231 232 233 <u>F</u>	Production Base Demand							-							
231 232 233 <u>F</u> 234	Production Base Demand		5	5	1		18			1			1		
231 232			_	5	ě	17		(*)		:	1	1			
231 232 233 <u>F</u> 234 235 236 237	Production Base Demand Production Peaking Demand		1	1	1	17					:		:	:	
231 232 233 234 235 236 237 238	Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor		1 17 3 3	1 : 1	: 2	- 0	0			:	- 0		:		
231 232 233 234 235 236 237 238 239	Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor Plant Held for Future Use Total		1 17 3 3	1 - 1 7		0 17	9				0	0	-		:
231 232 233 <u>F</u> 234 235 236 237 238	Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor		1 17 3 3	1 : 1	2 2 0.05864	- 0	0		0.00000	D 0.00000			D 0.00000	0,00000	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD DOCKET NO: 20240025-EI SCHEDULE NO. 10 GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										500					
Line					C	4 15 100		au 5 a a 176	40.00	Distribution	Co. sec.		ATT 1	and the same of	
No.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Gen Service Curtailable by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		.76	76	-		-		-	-			-		-
245	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-		-	-
246	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		181	-	181	-		-	-	-	-	-	-	-	-
248	Production Intermediate Energy			-				-	-		-		-		-
249	Production Peaking Energy		152		152			-	-		-				
250	Production Solar Demand		1	1	-	-	-		-	-	-	-	-	-	*
251	Energy Avg Rate Sales							-	-		-				
252	Distribution Metering											•			
253	Labor		1.0.0		4.0	1					1.00	*			*
254	WTD O&M Expense		(344)	[73]	(194)	(24)	(51)				(D)	(2)			(D)
255 256	Retail 100%, Class = # Bills		0		-			-	-		-				D
	Retail 100%, Class = Prod Retail 100%, Class = Net Plant		(237)	197	. 9		***	•	•			,		-	. 0
257 258			426 (74)		9	98	120	-	-	-			-	-	U
259	Retail 100%, Class = T&D Retail 100%, Class = Metering		3	(2)		1321	[40]	-			(0)	(1)	-		
260	Retail 100%, Class = Metering Retail 100%, Removed		5		- :		-				-	. 5		-	1
261	Wholesale 100%		-				-			-	-				
262	Gross Prod Plant		[10]	(10)					- 1						
263	Gross Total Plant		342	181	9	66	84				D	1			D
264	Gross Trans Plant		[12]	(1)		(12)		_	_	_			_	_	
265	Total Working Capital		520	149	157	97	113	0	0	0	0	4	0	0	0
256	Total Working Capital Allocator		1.00000	0.28701	0.30133	0.18709	0.21699	0.00000	0.00000	0.00000	0.00000	0.00716	0.00000	0.00000	0.00043
267															
268															
269 I	otal Rate Base														
270	Gross Electric Plant in Service		23,256	12,324	624	4,481	5,724	0	0	0	D	100	0	0	1
271	Accumulated Depreciation		(6,627)	14,6161	(289)	(648)	(1,042)	0	0	0	(0)	(32)	.0	0	(0)
272	Net Electric Plant in Service		16,629	7,708	335	3,833	4,682	٥	٥	۵	D	69	D	D	1
273	Construction Work in Progress		631	249	11	197	173	0	0	0	0	0	0	0	0
274	Plant Held for Future Use		29	7	2	17	3	0	0	0	0	0	0	0	0
275	Working Capital		520	149	157	97	113	D	D	D	D	4	D	D	D
276	Total Rate Base		17,809	8,113	505	4,145	4,971	0	0	0	0	73	0	0	1
277	Total Rate Base Allocator		1.00000	0.45557	0.02837	0.23277	0.27914	0.00000	0.00000	0.00000	0.00001	0.00410			0.00005
278													0.00000	0.00000	0.0000
279													0.00000	0.00000	*******
													0.00000	0.00000	
281	lass Revenue			10.54		45			- 4					0.00000	
	Present Revenue		1,990	1,180	(297)	305	394		173		50	51	D	6	134
	Present Revenue Production Solar Demand		93	93			19			:	-		. 0	2	134
283	Present Revenue Production Solar Demand EV Solution											51	D	6	134
283 284	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue		93	93	7		1		:			51		1	134
283 284 285	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue		93	93			19				-	51	. 0	2	134
283 284 285 286	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesale 100%		2,083	1,273	1297)	305	394	•	173	-	50	51		2	134
283 284 285 286 287	Present Revenue Production Solan Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholessla 100% Total Class Revenue		2,083	93 1,273 1,273	(297)	305	394	- 0	173	- 0	50	51			134
283 284 285 286 287 288	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesale 100%		2,083	1,273	1297)	305	394	•	173	-	50	51		2	134
283 284 285 286 287 288 289	Present Revenue Production Solar Demand DV Solution Lighting Pacificies Revenue Retail Revenue Wholesale 100% Total Class Revenue Total Retail Sales of Siectric & Lighting Allocator		2,083	93 1,273 1,273	(297)	305	394	- 0	173	- 0	50	51			134
283 284 285 286 287 288 289 290	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retal Revenue Wholesale 100% Total Class Revenue Fortil Retal Sales of Electric & Lighting Allocator Function Allocator for Electric Revenue:		2,083 2,083 1,00000	1,273 1,273 0.61115	(297) (297) (0.14247)	305 305 0.14623	394 394 0.18943	- 0	173	- 0	50	51 			134
283 284 285 286 287 288 289 290 291	Present Revenue Production Soler Demand EV Solution Lighting Facilities Revenue Retail Revenue Retail Revenue Total Clars Revenue Total Clars Revenue Total Ratal Sales of Electric & Lighting Allocator Function Allocator for Electric Revenue: Betum + Prata Op Exp		2,083	93 1,273 1,273	(297)	305	394	- 0	173	0 0.00000	50 50 0.02380	51		- - - 0 0.00000	134 - 134 0.06441
283 284 285 286 287 288 289 290	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesails 100% Total Class Revenue Fortil Retails Select Fortil Retails Select Fortil Retails Select Fortil Retails Select Return - Pretail Op Exp		2,083 2,083 1,00000	1,273 1,273 0.61115	(297) (297) (0.14247) 371	305 305 0.14623 453	394 394 0.18943	- 0	173	0 0.00000	50 50 0.02380	51 51 51 0.02439		- - - 0 0.00000	134 - 134 0.06441
283 284 285 286 287 288 289 290 291 292	Present Revenue Production Soler Demand EV Solution Lighting Facilities Revenue Retail Revenue Retail Revenue Total Clars Revenue Total Clars Revenue Total Ratal Sales of Electric & Lighting Allocator Function Allocator for Electric Revenue: Betum + Prata Op Exp		2,083 2,083 1,00000	1,273 1,273 0.61115	(297) (297) (0.14247)	305 305 0.14623	394 394 0.18943	0.00000	173 173 0.08291	0.00000	50 50 0.02380	51 	0 0.00015	0.00000	134 134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295	Present Revenue Production Soler Demand EV Solution Lighting Facilities Revenue Retail Revenue Veholessia 100% Total Class Revenue Total Retail Sale of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp		2,083 2,083 1,0000 2,683 2,683	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371	305 305 0.14623 453	394 394 0.18943 609	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294	Present Revenue Production Soler Demand EV Solution Lighting Facilities Revenue Retail Revenue Veholessia 100% Total Class Revenue Total Retail Sale of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp		2,083 2,083 1,0000 2,683 2,683	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371	305 305 0.14623 453	394 394 0.18943 609	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295	Present Revenue Production Soler Demand EV Solution Lighting Facilities Revenue Retail Revenue Veholessia 100% Total Class Revenue Total Retail Sale of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp Less Lighting Facilities Return & Pretail Op Exp		2,083 2,083 1,0000 2,683 2,683	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371	305 305 0.14623 453	394 394 0.18943 609	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesain 100% Total Class Revenue Total Retail Salar of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretax Op Exp Less Lighting Facilities Return & Pretax Op Exp Less Lighting Facilities Return & Pretax Op Exp and of Lighting Fac. Function Allocator for Electric Revenue		2,083 2,083 1,0000 2,683 2,683	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371	305 305 0.14623 453	394 394 0.18943 609	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298	Present Revenue Production Soler Demand EV Solution Lighting Foolsties Revenue Retail Revenue Notolican 100% Total Class Revenue Total Retail Sale of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return - Pretaix Op Exp Less Lighting Facilities Return de Pretaix Op Exp Less Lighting Facilities Return & Pretaix Op Exp Less Lighting Facilities Function Allocator for Electric Revenue Return & Pretaix Op Exp Less Lighting Facilities Function Primary		2,083 2,083 1.00000 2,683 2,683 1.00000	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371	305 305 0.14623 453 453 0.16882	394 394 0.18943 609	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 8	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesails 100% Total Class Revenue Total Retails Salar of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretaix Op Exp Less Lighting Facilities Return & Pretaix Op Exp and of Lighting Fac. Fund of Allocator for Electric Revenue Return - Fretails Return & Pretaix Op Exp and of Lighting Fac. Fund of Allocator for Electric Revenue Revenue Credits Transmission		2,083 2,083 1,0000 2,683 2,683 1,00000	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371 371 0.13833	305 305 0.14623 453 453 0.16882	394 394 0.18943 609 0.22702	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 8 299 300 301	Present Revenue Production Soler Demand EV Solution Lighting Foolsties Revenue Retail Revenue Notolican 100% Total Class Revenue Total Retail Sale of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return - Pretaix Op Exp Less Lighting Facilities Return de Pretaix Op Exp Less Lighting Facilities Return & Pretaix Op Exp Less Lighting Facilities Function Allocator for Electric Revenue Return & Pretaix Op Exp Less Lighting Facilities Function Primary		2,083 2,083 1,0000 2,683 2,683 1,00000	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371 371 0.13833	305 305 0.14623 453 453 0.16882	394 394 0.18943 609 0.22702	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298	Present Revenue Production Solar Demand EV Solution Lighting Facilities Revenue Retail Revenue Wholesails 100% Total Class Revenue Fortal Retails Sand of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return + Pretaix Op Exp Less Lighting Facilities Return & Pretaix Op Exp net of Lighting Fac. Furn & Pretaix Op Exp net of Lighting Fac. Furn & Pretails Transmission Distribution Femany Distribution Femany Distribution Femany Distribution Femany		2,083 2,083 1,00000 2,683 2,683 1,00000	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371 371 0.13833	305 305 0.14623 453 453 0.16882	394 394 0.18943 609 0.22702	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0 0.00001	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441
283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 8 299 300 301	Present Revenue Production Soler Demand SV Solution Lighting Facilities Revenue Retail Revenue Retail Revenue Wholesain 100% Total Clars Revenue Tenction Allocator for Electric Revenue: Return - Pretail Op Exp Less Lighting Facilities Return - Pretail Op Exp Less Lighting Facilities Function Allocator for Electric Revenue Retail State of Solities Transmission Distribution Secondary		2,083 2,083 1,00000 2,683 2,683 1,00000	1,273 1,273 0.61115 1,233	(297) (297) (0.14247) 371 371 0.13833	305 305 0.14623 453 453 0.16882	394 394 0.18943 609 0.22702	0.00000	173 173 0.08291	0.00000	50 50 0.02380 0 0.00001	51 51 51 0.02439	0 0.00016	0.00000	134 134 0.06441

364 Sales 365 Retail 100%, Class = # Bills

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DUKE ENERGY FLORIDA Page 67 of 230 CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 DOCKET NO: 20240025-EL SCHEDULE NO. 1G PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD GENERAL SERVICE CURTAILABLE BY FUNCTION Distribution Production Distribution Production Secondary Lighting Gen Service Curtailable by Function Ref. Total Capacity Energy Capacity Primary Primary (MDS) Secondary (MDS) Services Equipment Facilities Billing/Info. (Present Revenue) DEMAND ENERGY DEMAND DEMAND CUSTOMER DEMAND CUSTOME CUSTOMER CUSTOME DIRECT CUSTOMER 306 Rate Rese Total Revenue Credits Allocator 1.00000 0.01984 D.00124 0.94308 0.03477 0.00000 0.00000 0.00000 0.00082 0.00018 0.00000 0.00000 9.00007 311 O&M Expense 312 Production Demand Production Base Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand Production Demand O&M Subtotal 1.00000 0.00000 0.00000 0.00000 Production Demand O&M Allocators 1.00000 0.00000 0.00000 320 Production Energy 321 Production Base Energy Production Intermediate Energy 164 164 15 15 Production Peaking Energy Production Solar Energy Production Energy O&M Subtotal Production Energy O&M Allocators 205 205 0.00000 Production O&M Total Production O&M Total Allocators 0.23251 0.00000 0.00000 o occorn 0.00000 0.00000 0.00000 o aggon 0.00000 0.00000 329 1.00000 0.76749 0.00000 330 331 Transmission Production Base Demand 333 Production Intermediate Demand Production Peaking Demand Production Splar Demand Transmission Transmission - Radials Transmission O&M Total
Transmission O&M Allocators 1.00000 341 Distribution 342 Distributi Distribution Primary Distribution Secondary Distribution Service Lighting Facilities EV Solution Distribution IS Equipment 350 Distribution O&M Allocators 1.00000 0.00000 0.00000 0.00000 0.95961 0.00000 0.00000 0.00000 0.00005 0.04034 0.00000 0.00000 0.00000 352 Customer Accounting Distribution Metering D Retail 100%, Class = # Bills Customer Accounting O&M Customer Accounting O&M Allocators 1.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.18526 0.00000 0.00000 0.81474 359 Customer Serv & Info. Retail 100%, Class = # Bills Customer Serv & Info. O&M Customer Serv & Info. D&M Allocators

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT

SCHEDULE NO. 15

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

GENERAL SERVICE CURTALLABLE OF FUNCTION

GENERAL SERVICE CURTALLABLE OF FUNCTION

ine	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
lo.	Gen Service Curtailable by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMIAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
66	Sales O&M Sales O&M Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0 00000	0.00000	0.00000	0.00000	0	4 000
567 368	Sales DSIM Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.000
	dmin and General														
370	Labor		139	33	77	8	20		-		D	0	-		
71	Distribution Primary								-						
172	Gross Total Plant		21	11	1	4	5		-	-	D	D	-	-	
73	Retail 100%, Class = # Bills		0		-						-	-			
74	Retail 100%, Class = T&D										•	•			
375 376	Retail 100%, Resid, Cust Retail 100%, Removed														
77	Wholesale 100%														
78	Admin & General O&M		160	44	78	12	25	. 0	0	0	0	0	0	0	
79	Admin & General O&M Allocators		1.00000	0.27680	0.48655	0.07685	0.15626	0.00000	0.00000	0.00000	0.00001	0.00284	0.00000	0.00000	0.000
80															
	ecoverable Clause O&M														
82	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	
83	Wholesale 100%			-	-	-	-	-	-	-	-	-	-	-	
34	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	
35			503	107	202	36	75		0	0	^		^	^	
	otal O&M				283	35		0			0	3	0	0	
17 To	otal OSM Allocators		1.00000	0.21298	0.56302	0.06865	0.14936	0.00000	0.00000	0.00000	0.00001	0.00519	0.00000	0.00000	0.00
39	Add Uncollectible Acct Exp on Rev. Incr/[Decr]														
	otal Adjusted OS:M		503	107	283	35	75		-		D	3		-	
91	- In my man a series			201											
92															
	Pepreciation Expense														
	roduction Plant														
95	Production Base Demand		353	353	-	-			-			-			
96	Production Intermediate Demand		25	25			-	-	-	-		-			
97	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	
98	Production Solar Demand		75	75											
99 00	Retail 100%, Removed Production Plant Total		488	488	- 0	0	- 0	- 0	- 0	- 0	- 0	- 0		. 0	
01	Production Plant Total Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	.000
	Floudiction Flant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
	ransmission Plant														0.00
															0.00
13 Ti			2	2						-			_	1	0.00
33 Ti 34	Production Base Demand Production Intermediate Demand		2	2	:			:		-	-	-	-	-	0.00
13 Ti 14 15	Production Base Demand				:	:				:		-	-	-	0.00
13 Ti 14 15 16	Production Base Demand Production Intermediate Demand		0	0	:	:			:	-		-	-		0.00
13 Ti 14 15 16 17	Production Base Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand Transmission		0 1 1 101	0	:	101	:		:		:	-	:	:	0.00
03 Ti 04 05 06 07 08 09	Production Base Demand Production Intermediate Demand Production Pashing Demand Production Pashing Demand Production Solar Demand Transmission Transmission - Radials		0 1 1	0	:	101	:	•	:	-	:	:	:	:	0.00
03 Ti 04 05 06 07 08 09	Production Base Demand Production Intermediate Demand Production Fealing Demand Production Solar Demand Transmission Transmission Transmission Transmission		0 1 1 101 1	1 1	: : : :	1	: : : :			- - - - -	- - - - -	- - - - -	-	:	0.004
03 Ti 04 05 06 07 08 09 10	Production Rase Demand Production Parellmediate Demand Production Passing Demand Production Passing Demand Transmission Demand Transmission - Radiats Distribution Primary Transmission - Radiats		0 1 1, 101 1 -	1 1	-	102	- - - - - -	-		- - - - - -		- - - - - -		- - - - - - -	
03 Ti 04 05 06 07 08 09 10 11	Production Base Demand Production Intermediate Demand Production Fealing Demand Production Solar Demand Transmission Transmission Transmission Transmission		0 1 1 101 1	1 1	- - - - - 0.00000	1	- - - - - 0,00000	- - - - - - - - - - - - -	0.00000	- - - - - 0.00000	D.00000	- - - - - 0.00000	- - - - - - 0.00000	- - - - - - - - - - - - - - - - - - -	
03 Ti 04 05 06 07 08 09 10 11 12	Production Base Demand Production Premediac Demand Production Premediac Demand Production Passing Demand Transmission Transmission - Radials Distribution Primary Transmission Primary Transmission Plant Total Transmission Plant Total		0 1 1 101 1 - 106 1,00000	0 1 4 0.03911	0.00000	102 0,96089	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
03 Ti 04 05 06 07 08 09 10 11 12 13	Production Rase Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand Transmission Transmission Transmission Radiat Distribution Primary Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Rilocators Total Prod and Trans Plant		0 1 1 101 1 106 1,00000	0 1 1	0.00000	102 0.96089	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00
03 Ti 04 05 06 07 09 10 11 12 13 14	Production Base Demand Production Premediac Demand Production Premediac Demand Production Passing Demand Transmission Transmission - Radials Distribution Primary Transmission Primary Transmission Plant Total Transmission Plant Total		0 1 1 101 1 - 106 1,00000	0 1 4 0.03911	0.00000	102 0,96089	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00
13 Ti 14 15 16 17 18 19 10 11 11 12 13 14 15 16	Production Rase Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand Transmission Transmission Transmission Radiat Distribution Primary Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Rilocators Total Prod and Trans Plant		0 1 1 101 1 106 1,00000	0 1 1	0.00000	102 0.96089	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00
13 Ti 14 15 16 17 18 19 10 11 12 13 14 15 16	Production Base Demand Production Intermediate Demand Production Scalar Demand Production Scalar Demand Transmission Transmission Transmission Realis Distribution Primary Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Plot Total Prod and Trans Plant Prod and Trans Plant Allocators		0 1 1, 101 1 106 1,00000	0 1 1	0.00000	102 0.96089	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00
33 Ti 34 35 36 37 38 39 10 11 11 12 13 14 15 16 17 D	Production Base Demand Production Femeradisc Demand Production Peaking Demand Production Peaking Demand Transmission Transmission Peaking Transmission Peaking Deth-button Primary Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators intributton Plant Distribution Plant Distribution Primary Distrib		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9,00
13 Ti 14 15 16 17 18 19 19 10 1 1 2 3 4 4 5 6 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Production Base Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand Transmission Transmission Realist Date Judge Primary Transmission Plant Total Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Distribution Plant Distribution Primary Distribution Primary (MDS) Distribution Primary (MDS) Distribution Polar Solar S		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
33 Ti 34 35 36 37 38 39 10 11 11 12 13 14 15 16 17 17 18 19 20 20 21	Production Base Demand Production Femeralists Demand Production Peaking Demand Production Peaking Demand Transmission Transmission Peaking Transmission Peaking Dest-button Primary Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators distribution Plant Distribution Primary Distribution Primary Distribution Secondary		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000	0.00000	0.00000	9.00
03 Ti 04 05 06 07 08 09 10 11 11 12 13 14 15 16 17 17 18 19 20 21	Production Base Demand Production Framemolate Demand Production Peaking Demand Production Scalar Demand Transmission Transmission Realist Date Judge Primary Date Judge Primary Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Distribution Plant Distribution Primary Datarbution Primary (MDS) Distribution Secondary Dis		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00
03 Ti 04 05 06 07 08 09 10 11 11 12 13 14 15 16 17 17 18 19 20 21 22 23	Production Base Demand Production Femeralist Demand Production Peaking Demand Production Peaking Demand Transmission Transmission Peaking Transmission Peaking Dest-button Primary Transmission Plant Total Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators distribution Plant Distribution Primary Distribution Primary Distribution Secondary Distributio		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000	0.00000	0.00000	9.00
104 105 106 107 108 109 110 111 112 113 114 115	Production Base Demand Production Framemolate Demand Production Peaking Demand Production Scalar Demand Transmission Transmission Realist Date Judge Primary Date Judge Primary Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Distribution Plant Distribution Primary Datarbution Primary (MDS) Distribution Secondary Dis		0 1 1 101 1 106 1,00000 594 1,00000	0 1 1	0.00000	102 0.96089	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000	0.00000	0.00000	0.000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 69 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					7.
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Curtailable by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)		1000	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total	•	153	0	0	0	147	0	0	0	. 0	6	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.95986	0.00000	0.00000	0.00000	0.00003	0.04011	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		259	4	D	102	147	D	D	0	D	6	0	D	D
431 432	Total Trans and Dist Plant Allocators		1.00000	0.01600	0.00000	0.39315	0.56713	0.00000	0.00000	0.00000	0.00002	0.02370	0.00000	0.00000	0.00000
433	Total Prod. Trans and Dist Plant		747	493	0	102	147	D	0	0	D	6	D	D	D
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65928	0.00000	0.13613	0.19638	0.00000	0.00000	0.00000	0.00001	0.00821	0.00000	0.00000	0.00000
435															
	General & Intangible Plant										_	_			
437 438	Labor Retail 100%. Class = # Bills		77 0	19	43	5	11				D	. 0	-		0
439	Retail 100%, Class = Wellis Retail 100%, Class = Net Plant											-			
440	General & Intangible Plant Total		77	19	43	5	11	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.23891	0.55503	0.05953	0.14279	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00112
442															
	Energy Storage Plant														
444	Energy - Production Total Seles														
445 446	Energy Storage Plant Total Energy Storage Plant Allocators		D.00000	0 00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	Energy Storage Plant Allocators		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0,00000	0.00000
448 (Other														
449	Labor													-	
450	Retail 100%, Class = # Bills		0						-	-	-				0
451	Retail 100%, Class = Net Plant		1	1	0	0	0				D	D	-		D
452	Retail 100%, Class = T&D		0	0	-	0	0	-	-	-	D	0	~	-	
453	Retail 100%, Class = Metering		2			-	-		-	-		2		-	
454 455	Retail 100%, Class = Dist Secondary Retail 100%, Class = Prod		1	1											
456	Retail 100%, Removed														
457	Wholesale 100%														
458	Other Plant Total		4	1	0	0	1	D	D	D	D	2	D	D	D
459	Total Processing State Control of the Control of th			540	43	407	are.		0						
460	Total Depreciation Expense Total Depreciation Expense Allocators		1.00000	512 0.61839	0.05195	107 0.12889	158 0.19113	0.00000	0.00000	0.00000	0.00001	0.00951	0.00000	0.00000	0.00013
462	Total Depreciation Expense Allocators		1.00000	0.61839	0.05195	0.12889	0.19113	0.00000	0.00000	0.00000	0.00001	0.00951	0.00000	0,00000	0.00013
463															
	Taxes Other than Income Tax														
465	Labor		15	4	8	1	2				0	0			0
466	Net Total Plant		161	75	3	37	45	-			0	1	-	-	0
467	Transmission				-		-	-		-	-		-	-	-
468 469	Distribution Primary Retail 100%, Removed		-	-			-	-		- 1			-		-
470	Total Taxes Other		176	78	12	38	47	. 0	0	. 0	0	1	0	. 0	0
471	Total Taxes Other Allocator		1.00000	0.44448	0.06559	0.21602	0.26980	0.00000	0.00000	0.00000	0.00001	0.00401	0.00000	0.00000	0.00009
472															
473															
	Income Tax Expense														
475	Total Revenue	Line 13	2,094	1,273	(297)	315	395	.0	173	. 0	50		D	D	
476 477	Total Oper, Exp. Before Tax Net Oper, Income (NOI) before Tax	Line 20	1,506 588	697 576	338 (634)	179 136	281 114	0	173	0	50		0	0	
478	Net Oper Income (NOI) before tax Interest Expense	Line 8 x WACC	327	149	(634)	76	91		1/3	- 0	30				134
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	260	427	(644)		23	-	173	-	50		0	-	134
480			200			55			2,5		35	30			234
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	260	427	(644)		23		173	0	50		0	0	
483	Fed & St Permanent Differences	JSS Sch. 12	19	10	1	4	5		-	-	0			-	0
484 485	State Temporary Differences State Taxable Income	JSS Sch. 12 Ln 482:484	(567)	(301) 136	(15) (658)	(109)	(140)		173	- 0	(D) 50		- 0	- D	134
485	State Taxable Income State Income Tax Rate	Ln 482:484	5.50%	5.50%	5,50%	5.50%	5.50%		5.50%		5.50%				
487	State Income Tax (Cur.)	Ln 485 x Ln 486	[16]	7	[36]		5.50%		3.50%	3.50%	3,30%	2.50%	D.50%		7.30.4

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 70 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
													31 37 31		
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Curtailable by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
1 1	(Present Revenue)	nei.	, otal	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	31	17	1	6	8	COSTONIER	DENIMID	COSTONIER	0	0	212010 3011	Diffici	0
489	State Portion of Direct Adis.	JSS Sch. 12	D	0	0	0	D	D	D		D	D	_ D	0	0
490	Total State Income Tax Exp.	Ln 487:489	15	24	(35)		2	-	9		3	2	0		7
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	260	427	(644)		23		173	-	50	38	D		134
494	Fed & St Permanent Differences	JSS Sch. 12	19	10	1	4	5		-		0	D		-	D
495 496	Fed Temporary Differences State Income Tax Exp. (Cur.)	JSS Sch. 12 Line 487	(549) 16	(291)	(15) 36	(106)	(135)		(9)		(D) (3)	(2)			(D) (7)
497	Fed. Taxable Income	Ln 493:496	[254]	138	(622)	(40)	(101)		163		47	34	0	- :	126
498	Fed, Income Tax Rate	211433,430	21.00%	21.00%	21.00%		21.00%		21.00%	21.00%	21.00%	21.00%		21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	[53]	29	(131)	(8)	(21)		34		10	7	0		27
500	Current NOL Adjustment	JSS Sch. 12	0		-				*	411					
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	[53]	29	(131)		(21)		34	-	10	7	0	-	27
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	115	61	3	22	28		-	-	0	0		-	D
503	State Income Tax (Def.) Deduction	En 488 x En 498	[7]	(8)	(0)		(2)		-	-	(0)	(0)		-	(0)
504 505	Federal Income Tax (ITC)	JSS Sch. 12 JSS Sch. 12	(1) (53)	(1) (37)	(0) (2)		(0)		-	-	(0)	(0) (0)		-	(D) (D)
506	Federal Income Tax (PTC) Federal Portion of Direct Adjs.	JSS Sch. 12 JSS Sch. 12	(0)	(0)	[2]		(8)		-	-	(D) (D)	(0)		-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	[19]	(10)	[1]		(5)				(0)	(0)			(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(18)	39	(130)		(8)		34		10	7			27
509		2770021007	(==)		(===,	-	100		•				•		
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	[69]	37	(167)	(11)	(27)		44		13	9	0		34
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	140	74	4	27	34				0	1			0
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	(0)	(Q)		(0)		-	-	(0)	(D)			(D)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	[19]	(10)	(1)		(5)		-	-	(0)	(0)		-	(D)
514	Total Amortization of ITC	Line 504	(1)	(1)	(0)		(0)		-	-	(D)	(0)		-	(D)
515	Total Amortization of PTC	Line 505	(53)	(37)	(2)		(8)		-	-	(0)	(0)		-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	[7]	[4]	(0)		(2)			-	(D)	(D)		-	(D)
517 518	Total Income Tax Expense	Ln 510:516	(10)	59	(166)	6	(8)	-	44	-	13	9	0	-	34
519	Effective Tax Rate	Ln 510:512 /Ln479	27.00%	25.86%	25.33%	26.73%	29.96%	0.00%	25.35%	0.00%	25.35%	25.39%	25.35%	0.00%	25.35%
520	Ellectro tox lase	EN DED. DEE / EN TO	27100.0	20.00.0	20.55.0	2011 010	25.50.0	5,00,0	2013510	5.00.0	20,00,0	2013510	20,00.0	0.00.0	2010010
521	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	1,177	536	33	274	328			-	D	5		-	D
524	Interest Expense	Line 8 x WACC	(327)	(149)	(9)		(91)		-		(0)	(1)		-	(D)
525	Permanent Diff Fed & State	JSS Sch. 12	19	10	1	4	5				0	0			0
526 527	Federal Portion of Direct Adjs. Federal Income Tex (ITC)	JSS Sch. 12 JSS Sch. 12	(D) (1)	(D)	(D)		(0)				(D)	(D) (D)		•	(D) (D)
528	Federal Income Tax (PTC)	JSS Sch. 12 JSS Sch. 12	(53)	(37)	(2)		[8]		:	- 1	(D)	(0)			(0)
529	Amort of Excess ADIT	JSS Sch. 12	[19]	(10)	(1)		(5)				(0)	(0)			(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	(7)	(4)	(0)		[2]				(0)	(0)			(0)
531	Temporary Diff Federal	JSS Sch. 12	(549)	(291)	(15)		(135)		-		(0)	(2)			(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	115	61	3	22	28		-	-	0	0			0
533	Base for FIT Computation	Ln 523:532	354	115	10	107	120	-	-	-	0	1	-	2.00	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	94	31	3	28	32				0	0			0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)		(0)		-	-	(0)	(0)		-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)	(1)	(0)		(0)				(D)	(D)			(D)
538 539	Federal Income Tax (PTC) Amort of Excess ADIT	JSS Sch. 12 JSS Sch. 12	(53) (19)	(37)	(2)		(8)				(D)	(0) (D)			(D) (D)
540	Total FIT before Adding Deferred	Ln 535:539	20	[10]	(0)		18				(D)	(U) D			(D)
541	Total FIT - Deferred	Line 532	115	61	3	22	28				0	0			(O)
542	Total FIT - Current & Deferred	Ln 540:541	136	44	3	42	47		-		D	1		-	D
543															
	tate Income Tax (SIT) Calculation														
545	NOIBT	Line 44	1,177	536	33	274	328		-	-	0	- 5	-	-	0
546	Interest Expense	Line 27 x WACC	327	[149]	(9)		(91)	-	-	-	(D)	(1)		-	(D)
547	Permanent Diff Fed & State	JSS Sch. 12	19	10	1	4	5		-	-	0	0		-	0
548	Temporary State Differences	JSS Sch. 12	(567)	(301)	(15)	(109)	(140)	-			(0)	(2)			(0)

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 71 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1G GENERAL SERVICE CURTAILABLE BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	31	17	1	6	8		-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	136	44	3	42	47	-		-	D	1	-	-	D
551	Parent Debt Tax Adjustment	JSS Sch. 12	[7]	[4]	(0)	(1)					(0)	(0)			(0
552	Base for SIT Computation	En 545:551	461	153	13	138	155		-	-	D	2	-	-	D
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	27	9	1	8	9				0	D			0
555	Total SIT - Deferred	Line 549	31	17	1	6	3	-			D	D	-	-	D
556 557	Total SIT - Current & Deferred	Ln 554:555	58	25	2	14	17		•		D	٥			D
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	[7]	(4)	(0)	(1)	(2				(D)	(0)	•	•	(0)
560	Total FIT & SIT Based on Return	Lines 542,556	187	66	4	54	62				D	1			
561	Total Income Tax Allocator		1.00000	0.35229	0.02288	0.29037	0.33061	0.00000	0.00000	0.00000	0.00001	0.00380	0.00000	0.00000	0.00004
562															
	Labor Allocator		-												
565	Production Base Demand Production Intermediate Demand		29	29											
566			5	5											
567	Production Peaking Demand		4	4										•	-
568	Production Solar Demand		66 66	0	*									-	-
569	Production Base Energy		bb		66				-	-		-			-
570	Production Intermediate Energy		8		8	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		4		4								-		-
572	Production Solar Energy Subtotal Production		126	38	11	-	-	- 0			- 0			- 0	-
573					88	0	0	ь	0	0	D	D	D	D	D
574 575	Transmission Distribution		10 23	0	-	_	-		-	-			-	-	-
			159	- 38	- 28	- 0	28	- n	- n	- n	0 D	D			
576 577	Subtotal Prod, Trans and Dist Customer Accounts		159	38	38	9	23	0	U	U	U	0	U	U	0
	Customer Accounts Customer Service & Info.		0	-	-	-	-	-	-	-	-	U	-	-	U
578 579	Customer Service & Info. Seles		0		•	•	•						•	•	U
580	Subtotal before Admin & Gen		159	38	- 88		- 12				- 0				
581	Admin & General		159 71	17	88 40	9	23 10				U D	U			U
582 1			230	55	128	14	33				0	1		-	

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 72 of 230 DOCKET NO: 2024005-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1 2	Rate Base Electric Plant in Service	Line 105	831.926	485,114	24,675	175,349	127,192		10,622		24	904	8.018		27
3		Line 171	(248,097)	(181,710)	(11,417)	(25,353)	(23,155)		(2,883)		(8)	(285)	(3,274)		(12)
4			583,829	303,404	13,258	149,997	104,037		7,738		17	619	4,744		15
5	Construction Work in Progress	Line 229	22,738	9,798	453	7,727	3,844		243		0	4	668		0
6	Plant Held for Future Use	Line 239	1,085	274	67	672	70		1		0	D	1		0
7		Line 265	18,747	5,872	6,191	3,805	2,506		191		0	33	142		6
8			626,399	319,349	19,970	162,201	110,457		8,174		17	657	5,554		21
9															
	Revenue	11 147	75.000		(4.0.022)		44.200			_	4 700	1,829	3.0		
11		Line 287 Line 307	75,309 461	50,098	(14,637)	10,967 410	14,207	-	6,218 32	-	1,785	1,829	12 0	-	4,831 0
13		Line 507	75,770	50,107	(14,637)	11,377	14,215		6.250		1,786	1.829	12		4,831
14			15,770	50,107	(24,037)	11,311	14,210		0,230		1,750	1,025			4,001
	Operating Expense														
16		Line 390	18,653	4,216	11,193	1,351	1,669	-	130	-	D	24	60	-	10
17	Depreciation	Line 460	29,996	20,165	1,701	4,178	3,518		342		1	71	16		3
13		Line 470	6,209	3,077	456	1,487	1,054		79		D	6	49	-	D
19		Line 471	[42]	(22)	(1)	(11)	(7)		(1)	-	(D)	(D)	(D)	-	(D)
20			54,816	27,437	13,349	7,005	6,234		551		1	101	125		13
21		Line 517	14031	2,333	(7,301)	[23]	1,198		1,373		452	432	(88)		1,221
22			54,413	29,770	6,048	6,982	7,433		1,924		453	533	37		1,234
	Return														
25	Net Operating Income Earned	in 13 - In 22	21,357	20,337	(20,685)	4,395	6,783		4,326		1,332	1,297	(24)		3,597
26		Ln 8 x Ln 34	41,385	21,099	1,319	10,716	7,298		540		1,002	43	367		3,397
27		Ln 25 - Ln 26	(20,027)	(762)	(22,004)	(6,321)	(515)	-	3,786	-	1,331	1,253	(391)		3,595
28		MFR C-44	1.3433	1.3433	1.3433	1.3438	1.3438	1.3438	1,3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29 30		Ln 27 x Ln 28	(26,902)	(1,023)	(29,557)	(8,491)	(692)		5,086	-	1,788	1,683	(526)		4,830
	Total Class Cost of Service	Ln 26+22-12	95,336	50,860	7,366	17,288	14,722		2,432		453	576	403		1,235
33		Ln 25 / Ln 8	3.41%	6.37%	-103.58%	2.71%	6.14%	0.00%	52.93%	0.00%	7811.49%	197.42%	-0.44%	0.00%	16958.33%
34		JSS Sch. 14	6.61%	5.61%	6.61%	6.61%	5.61%	6.61%	6.61%		5.61%	5.61%	5.61%	5.61%	5.61%
35															
36		Ln 11	75,309	50,098	(14,637)	10,967	14,207		6,218		1,785	1,829	12		4,831
37		Ln 29	26,902	1,023	29,557	8,491	692		(5,086)		(1,788)	(1,683)	526		(4,830)
38		Ln 37 / Ln 36	35.72%	2.04%	-201.93%	77.43%	4.87%		-81.79%		-100.20%	-92.03%	4347.11%		-99.98%
40															
41	Gross Electric Plant in Service Production Plant														
43			315,143	315,143			-	-		-			_	-	-
44			26,297	26,297	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		28,858	28,858											
46			95,942	95,942	-	-	-	-	-	-	-	-	-	-	-
47															
48			466,239	466,239	D	0	0	0	D	0	D	D	D	D	D
49			1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51 52	Transmission Plant Production Base Demand		3,843	3,843	_	_	_	_	_	_	_	_			_
53			226	226							- :				
54			2,004	2,004									-		-
55			2,226	2,226			-	-						_	-
56			170,926	-,		170,926				-			_	-	
57			1,804			1,804	-			-		-	-	-	-
58				-						144	-			16	14.5
59			181,028	8,299	0	172,730	0	0	0	0	D	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04584	0.00000	0.95416	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 73 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
						-				Distribution					
Line			1 1	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Interruptible by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61															
62	Total Prod and Trans Plant		647,267	474,538	0	172,730	0		0	0	0	0		0	0
63 64	Prod and Trans Plant Allocators		1.00000	0.73314	0.00000	0.26686	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
56	Distribution Primary		123,624				123,624								
67	Distribution Primary (MDS)		,.			-	-	-			-		-	-	-
68	Distribution Secondary		10,324						10,324						
69	Distribution Secondary (MDS)							•				•			
70	Distribution Service		24								24		-		-
71 72	Distribution Metering Lighting Facilities		877				-					877			
73	EV Solution							- :				- :			
74	Distribution IS Equipment		7,793								-		7,793		
75	Distribution Plant Total		142,642	0	Ó	0	123,624	Ó	10,324	Ď	24	877	7,793	0	Ö
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86667	0.00000	0.07238	0.00000	0.00017	0.00615	0.05463	0.00000	0.00000
77															
78	Total Trans and Dist Plant		323,670	8,299	0	172,730	123,624	0	10,324	0	24	877	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02564	0.00000	0.53366	0.38194	0.00000	0.03190	0.00000	0.00007	0.00271	0.02498	0.00000	0.00000
80	TAIR AT LOUIS .		700 000	******			222.524		10.000				2.702		
81 82	Total Prod, Trans and Dist Plant		789,909	474,538	0	172,730 0.21867	123,624 0.15650	0	10,324 0.01307	0	24	0.00111	7,793 0.00987	0	0
83	Yotal Prod, Trans and Dist Plant Allocators		1,00000	0.60075	0.00000	0.21867	0.15650	0.00000	0.01307	0.00000	0.00003	0.00111	0.00987	0.000DD	0.00000
	General & Intangible Plant														
85	Labor		42,009	10,577	24,675	2,620	3,568		298		1	27	225		20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-		-		-	-	9
87	Retail 100%, Removed								-						
88	General & Intangible Plant Total		42,018	10,577	24,675	2,620	3,568	0	298	0	1	27	225	0	29
89 90	General & Intangible Plant Allocators		1.00000	0.25171	0.58724	0.06235	0.08492	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00068
	Energy Storage Plant														
92	Energy - Production Total Seles								-		-				
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0.00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
	Other														
97 98	Labor Retail 100%, Class = # Bills		(2)		•	-		•	-		-		-	-	(2)
99	Retail 100%, Class = 7&D		[2]	:	:	:		:						:	(4)
100	Retail 100%, Ramoved														
101	Wholesale 100%								-		-				
102	Production Base Demand				-		-	-	-	-					
103	Other Plant Total		(2)	0	0	0	0	0	0	0	0	0	0	0	(2)
104															
	Total Gross Electric Plant in Service		831,926	485,114	24,675	175,349	127,192	0	10,622	D	24	904	8,018	D	27
106	Total Gross Electric Plant Allocators		1.00000	0.58312	0.02966	0.21078	0.15289	0.00000	0.01277	0.00000	0.00003	0.00109	0.00964	0.00000	0.00003
108															
	Accumulated Depreciation														
	Production Plant:														
111	Production Base Demand		128,297	128,297	-		-	-	-	-	-	-			
112	Production Intermediate Demand		16,188	16,188	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,147	20,147			-			•		•		-	-
114	Production Solar Demand		11,223	11,223		-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed				- n	- n		- n	- D			- n	- n	- D	
116	Production Plant Total Production Plant Allocators		175,855	175,855	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
113	Production Plant Allocators		1.00000	1.00000	3.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission Plant														
120	Production Base Demand		658	658			-								
121	Production Intermediate Demand		95	95		-	-	-	-	-	-	-	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 74 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		-	+				-								
Line						4 55 00	-0.5		40.00	Distribution	Links at a			Const.	40000
No.	Gen Service Interruptible by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
1		Ret.	10tal	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER			DIRECT	
	(Present Revenue)				ENERGY	DEMAND	DEMIAND	CUSTOMER	DEMIAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		119	119	-	-		-	-	-			-		-
123 124	Production Solar Demand Transmission		90 23.924	90	-	23.924		-	-	-	-	-	-	-	-
125	Transmission - Radials		23,924			23,924									
126	Distribution Primary		-			-								-	
127	Transmission Plant Total		25,102	962	0	24,141	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03832	0.00000	0.96168	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		200,957	176,817	0	24,141	0	0	D	D	D	0	D	D	D
131	Prod and Trans Plant Allocators		1.00000	0.87987	0.00000	0.12013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Distribution Plant														
134	Distribution Primary		21,504				21,504								
135	Distribution Primary (MDS)		22,50				22,30								_
136	Distribution Secondary		2,746						2,746	-				-	-
137	Distribution Secondary (MDS)			-	-	-	-	-		-	-	-	-	-	-
138	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
139	Distribution Metering		273	-	-	-	-	-	-	-	-	273	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		3.170					•	•				3,170	*	
142	Distribution IS Equipment Distribution Plant Total		27,700	- 0	- 0	- 0	21,504	- 0	2,746	. 0	- 7	273	3,170	- 0	- 0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77633	0.00000	0.09912	0.00000	0.00026	0.00984	0.11445	0.00000	0.00000
145	Distribution Figure 1		2.50000	0.50000	0.50000	0.00000	0.71022	4.55550	0.00011	0.0000	0.00020	0.000	0.22	0.55000	0.55000
146	Total Trans and Dist Plant		52,802	962	0	24,141	21,504	0	2,746	0	7	273	3,170	D	D
147	Total Trans and Dist Plant Allocators		1.00000	0.01822	0.00000	0.45719	0.40726	0.00000	0.05200	0.00000	0.00014	0.00516	0.06004	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		228,657	176,817	0	24,141	21,504	0	2,746	0	7	273	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.77328	0.00000	0.10558	0.09405	0.00000	0.01201	0.00000	0.00003	0.00119	0.01387	0.00000	0.00000
151	Towns of the Control														
153	ieneral & Intangible Plant Labor		19,437	4,894	11,417	1,212	1,651		138		D	12	104		9
154	Retail 100%, Class = T&D		19,437	4,034	11,417	1,212	1,031		120			12	104		. ,
155	Retail 100%, Class = # Bills		2												2
156	General & Intangible Plant Total		19,440	4,894	11,417	1,212	1,651	D	138	D	D	12	104	D	12
157	General & Intangible Plant Allocators		1.00000	0.25174	0.58729	0.06235	9.08493	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00060
158															
	nergy Storage Plant														
160	Energy - Production Total Sales				· · ·	· · ·		•			· · ·			· · ·	
161 162	Energy Storage Plant Total Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Chergy Sadrage Field Princetons		5.00000	0.00000	5.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.0000	0.0000	0.0000	0.0000
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%					-		-							
169 170	Other Plant Total		D	0	0	0	0	0	0	D	D	D	0	0	D
	otal Accumulated Depreciation		248,097	181,710	11.417	25,353	23,155	0	2,883	0	8	285	3.274	0	12
172	Total Accum Deprec Allocators		1.00000	0.73242	0.04602	0.10219	0.09333	0.00000	0.01162	0.00000	0.00003	0.00115	0.01320	0.00000	0.00005
173			2.00000	0.7.2.042	0.04302	0.402.23	0,00000	5.55000	0.01102	0.0000	5.00000	0.00110	5.52325	0.00000	0.00000
174															
	let Plant In Service		Alternation -	27977											
176	Production Gross Plant		466,239	466,239	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(175,855)	(175,855)	0	0	0	0	0	0	0	0	0	0	<u>D</u>
178	Production Net Plant		290,384	290,384 1.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000D	0.00000
179 180	Production Net Plant Allocators		1.00000	1.00000	3.00000	0.00000	3.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Transmission Gross Plant		181.028	8,299		172,730	0	. D	D	D	D	D	D	D	D
182	Transmission Reserve		(25,102)	(962)		(24,141)	0	0	Ď	Ď	0	0	Ď	0	Ď

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 75 of 230
DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Io.	Gen Service Interruptible by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	nsmission Net Plant		155,926	7,337	0	148,589	0	0	0	0	0	0	0	0	
84 Tra 85	nsmission Net Plant Allocators		1.00000	0.04705	0.00000	0.95295	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	tribution Gross Plant		142,642	D	0	0	123,624	0	10,324	D	24	977	7,793	D	
	tribution Reserve		(27,700)	ō	ō	ō	(21,504)	ō	(2,746)	ō	(7)	(273)	(3,170)	D	
	Iribution Net Plant		114,942	0	0	0	102,120	0	7,578	0	16	605	4,623	0	
	tribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88845	0.00000	0.06593	0.00000	0.00014	0.00526	0.04022	0.00000	0.0000
190 191 Ge	neral & Intangible Gross Plant		42.018	10.577	24,675	2,620	3,568	D	298	D	1	27	225	D	
	neral & Intangible Reserve		(19.440)	(4.894)	(11,417)	(1,212)	(1,651)	0	(138)	Ď	ron	1121	(104)	0	
	neral & Intangible Net Plant		22,578	5,683	13,258	1,408	1,917	0	150	0	0	14	121	D	
	neral & Intangible Net Plant Allocators		1.00000	0.25169	0.58719	0.06234	0.08492	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.0007
195 196 End															
	rgy Storage Gross Plant rgy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	
	rgy Storage Net Plant		- 0	0	0	0	0	0	0	0	D	D	D	D	
	ergy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
200															
	er Gross Plant		(2)	0	0	0	0	0	D	0	D	D	0	0	
	ner Reserve ner Net Plant		(0) [2]	(D)	(O)	(0) (0)	(0) (0)		(0)	D	(D)	(D)	(D)	D D	
	ner Net Plant Allocators		1.00000	0.00028	0.00066	0.00007	0.00010	0.00000	0.00001	0.00000	0.00000	0.00000	0.00001	0.00000	
205			***************************************		• • • • • • • • • • • • • • • • • • • •									-,	
	al Gross Plant		831,926	485,114	24,675	175,349	127,192	0	10,622	0	24	904	8,018	D	
	al Reserve		(248,097)	(181,710)	(11,417)	(25,353)	(23,155)	0	(2,883)	0	(8)	(285)	(3,274)	D	
	al Net Plant in Service al Net Plant Allocators		583,829 1.0 00 00	303,404 0.51968	13,258 0.02271	149,997 0.25692	104,037 0.17820	0.00000	7,738 0.01325	0.00000	0.00003	619 0.00105	4,744 0.00813	0.0000D	
210	at Net Plant Allocators		1.0000	0.31300	B.022/1	0.23032	0.17620	0.0000	0.01323	0.00000	0.0003	0.00100	0.00013	0.00000	0.0000
211															
	uction Work in Progress														
	duction Base Demand		7,965	7,965											
	duction Intermediate Demand duction Peaking Demand		1,021	1,021 667											
	duction Solar Demand		144	144											
217 Tra	nsmission		7,774			7,774				-	-		-		-
	tribution Primary		3,844				3,844				-	-		-	
	tribution Primary (MDS)		243			-			243		-	-	-	-	•
	tribution Secondary tribution Secondary (MDS)		243	:	:	:			243		- :	- 1	:		
	tribution Service		0								0				
	tribution Metering		4			-						4			
	nting Facilities			-	-	-	-	-	-	-	-	-	-	-	-
	tribution IS Equipment		667			1							667		-
226 Lab 227 Ref	or ail 100%, Class = Net Plant		786 (375)	198	462	49 (96)	67 (67)	-	6 (5)	-	0 (0)	0 (0)	4 (3)	-	(
	all 100%, Removed		1373	11531	[5]	(50)	[0,1		(3)		- (0)	- (0)	(9)		
	al Construction Work in Progress		22,738	9,798	453	7,727	3,844	0	243	0	0	4	668	0	
	al Construction Work in Progress Allocator		1.00000	0.43092	0.01994	0.33980	0.16906	0.00000	0.01070	0.00000	0.00000	0.00018	0.02937	0.00000	0.0000
231															
232 Blood 6	feld for Future Use														
	duction Base Demand		193	193				2	0.			-			
	duction Peaking Demand		52	52	- 2	-	i.								-
	nsmission		665			665	-						·		-
	tribution Primary		60	-	•		60		-	-	-	-	-		
	or and		114	29	67	7 672	10 70	- 0	1		D D	D D	1	- D	
238 Lat									1	D					
238 Lab 239 Pla	nt Held for Future Use Total		1,085	274	0.06194										0.0000
238 Lab 239 Pla			1,085 1.00000	0.25287	0.06194	0.61964	0.06412	0.00000	0.00075	0.00000	0.00000	0.00007	0.00056	0.00000	0.0000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 76 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			-							Distribution					7.
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Interruptible by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Production Base Demand		2,991	2,991	-				-	-	-	-	-	-	-
	Production Intermediate Demand Production Peaking Demand		311 340	311 340		-	-	-	-	-	-	-	-	-	-
	Production Base Energy		7,139	540	7,139										
	Production Intermediate Energy		,,200		,,200								_		_
	Production Peaking Energy		6,002		6,002				-						
250	Production Solar Demand		45	45									-	-	-
	Energy Avg Rate Sales								-						
	Distribution Metering											•			
	Labor				12 (100)	0	1. 1. 1				1.0		*		-
	WTD O&M Expense		(12,751)	(2,882)	(7,651)	(923)	(1,141)		(89)		(D)	(16)	(41)		Ç
	Retail 100%, Class = # Bills Retail 100%, Class = Prod		12 (9,343)	(9,343)			-		-						1
	Retail 100%, Class = Net Plant		14,955	7,772	340	3,842	2,665		198			16	122		
	Retail 100%, Class = T&D		12,3201	(59)	-	(1,238)	(886)		(74)	-	(0)	(6)		_	_ `
	Retail 100%, Class = Metering		27	-	-		-			_	- '-'	27	-	_	_
	Retail 100%, Removed		-	-	-		-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(405)	(405)	-	-	-	-	-	-	-	-	-	-	-
	Gross Total Plant		12,219	7,125	362	2,575	1,868		156		D	13	118	-	
	Gross Trans Plant		(473)	[22]		(451)			-						-
	Total Working Capital		18,747	5,872	6,191	3,805	2,506	0	191	0	0	33	142	0	
266 267	Total Working Capital Allocator		1.00000	0.31323	0.33025	0.20297	0.13368	0.00000	0.01020	0.00000	0.00002	0.00179	0.00758	0.00000	0.00030
268															
	al Rate Base														
	Gross Electric Plant in Service		831,926	485,114	24,675	175,349	127,192	0	10,622	0	24	904	8.018	0	2
	Accumulated Depreciation		(248,097)	(181,710)	(11,417)	(25,358)	(23,155)	0	(2,883)	0	(8)	(285)	(3,274)	0	(13
	Net Electric Plant in Service		583,829	303,404	13,258	149,997	104,037		7,738	0	17	619	4,744	D	15
	Construction Work in Progress		22,73€	9,79€	458	7,727	3,844	0	245	0	0	4	668	0	
	Plant Held for Future Use		1,085	274	67	672	70	0	1	0	0	0	1	0	
	Working Capital		18,747	5,872	6,191	3,805	2,506	D	191	0	0	33	142	D	
	Total Rate Base		626,399	319,349	19,970	162,201	110,457	0	8,174	0	17	657	5,554	D	2:
	Total Rate Base Allocator		1.00000	0.50982	0.03188	0.25894	0.17634	0.00000	0.01305	0.00000	0.00003	0.00105	0.00537	0.00000	0.0000
278															
	ss Revenue														
	Present Revenue		71,654	46,443	(14,637)	10,967	14,207		6,218		1,785	1,829	12		4,833
	Production Solar Demand		3,655	3,655				(41)							147
283	EV Solution														-
	Lighting Facilities Revenue														
	Retail Revenue		75,309	50,098	(14,637)	10,967	14,207	-	6,218	-	1,785	1,829	12	-	4,83:
	Wholesale 100%														
	Total Class Revenue		75,309	50,098	(14,637)	10,967	14,207	0	6,218	0	1,785	1,829	12	0	4,83
	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.66524	(0.19437)	0.14562	0.18865	0.00000	0.08257	0.00000	0.02370	0.02429	0.00016	0.00000	0.06414
289 290	Function Allocator for Electric Revenue:														
	Return + Pretax Op Exp		96,201	48,536	14,668	17,721	13,532		1,091		2	144	492		14
	Less Lighting Facilities		30,201	40,550	14,006	11,121	13,332	-	1,031	-	-	244	432		1.
	Return & Pretax Op Exp net of Lighting Fac.		96,201	48,536	14,668	17,721	13,532		1,091		2	144	492		1/
	Function Affocator for Electric Revenue		1.00000	0.50452	0.1524€	0.18421	0.14067	0.00000	0.01134	0.00000	0.00003	0.00150	0.00512	0.00000	0.00015
295	5														
296															
	venue Credits														
	Transmission		406	-	1.5	406		0.0	-	-		-			
	Distribution Primary		6	-	-	-	6	-		-	-	-	-	-	-
	Distribution Secondary		32		-		-	-	32						
	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
	Lighting Facilities Retail 100%, Class = # Bills		- 0	-	-		-	-	-	-	-	-	-	-	-
	Retail 100%, Class = # Bills Retail 100%, Class = Prod														_ '

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

Page 77 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
05	Wholesale 100%								-	-					-
306	Rate Bese		17 461	9	1	4 410	3		0		D	0	D D		
807 808	Total Revenue Credits Total Revenue Credits Allocator		1.00000	0.01882	0.00118	0.88939	0.01862	0.00000	0.06915	0.00000	0.00242	0.00004	0.00033	0.00000	0.00004
309	Total hevelide credito microstor		2.50000	0.01002	0.50110	0.55555	0.01002	0.00000	0.00323	0.00000	0.50242	0.50004	0.55033	0.00000	0.0000
310															
	O&M Expense														
	Production Demand														
313	Production Base Demand Production Intermediate Demand		1,490 127	1,490	-				~		-	- 5	7		
315	Production Peaking Demand		222	222						:	- :	:	:		· ·
316	Production Solar Demand		608	608											
317	Production Demand O&M Subtotal		2,447	2,447	0	0	0	0	0	D	0	0	0	0	
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19															
	Production Energy														
321	Production Base Energy		6,501	-	6,501		-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		590	-	590	-	-	-	-	-	-	-	-	-	-
323 324	Production Peaking Energy		527		527	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy Production Energy O&M Subtotal		492 8,110	- 0	492 8,110	- 0	- 0	<u>,</u>		D		D		- D	
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Treaters Energy Court I tradecions		2.50000	0.0000	2.55550	5.50050	0.0000	0.00000	0.0000	0.4000	0.00000	0.0000	V.00000	0.0000	0.0000
28	Production O&M Total		10.557	2,447	8,110	0	0	0	0	D	0	0	0	0	
29	Production O&M Total Allocators		1.00000	0.23175	0.76825	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30															
	Transmission														
332	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	1.0		-	-	-	-	-	-	-	-
336 337	Transmission Transmission - Radials		864 5			864						-	- 7		1.5
38	Transmission O&M Total		892	23	0	869	0		0	0	0	D	0	0	
339	Transmission O&M Allocators		1.00000	0.02598	0.00000	0.97402	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340	The total of the t		2.00000	0.02330	0.00000	0.57.402	0.00000	0.0000	0.0000	0.00000	0.0000	0.0000	0.0000	0.0000	0.00000
	Distribution														
342	Distribution Primary		1,113				1,113					-			
343	Distribution Secondary		64						84					•	
344	Distribution Service		0								D			-	-
345	Distribution Metering		19									19			
346 347	Lighting Facilities EV Solution				-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		25										25	-	
349	Distribution O&M Total		1,241	0	0	0	1,113	0	84	0	0	19	25	0	
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.89655	0.00000	0.06749	0.00000	0.00027	0.01528	0.02042	0.00000	0.00000
351															
352 (Customer Accounting														
353	Distribution Service		- 6	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0		-	-	-	-	-		*	0	-	-	
355	Retail 100%, Class = # Bills		6						-						
356 357	Customer Accounting O&M Customer Accounting O&M Allocators		1.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07615	0.00000	0.00000	0.92385
358	Costolile: Accounting Cottyl Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07615	0.05000	0.00000	0.92365
	Customer Serv & Info.														
360	Retail 100%. Class = # Bills		٥			-	-		_	_		_		_	
361	Customer Serv & Info. O&M		0	0	0	0	0	0		D	D	D		D	
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364 9															
365	Retail 100%, Class = # Bills		1									_		_	1

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 78 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Gen Service Interruptible by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M		1	0	0		0		0	0	0			0	
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
368															
369 / 370	Admin and General Labor		5,211	1,312	3,060	325	443		37		D	3	28		
371	Distribution Primary		9,211	1,312	5,060	323	445						26		
372	Gross Total Plant		745	434	22	157	114		10		- D	1	. ,		
373	Retail 100%, Class = # Bills						-								
374	Retail 100%, Class = T&D														
375	Retail 100%, Resid, Cust														-
376	Retail 100%, Removed						-				-	-			
377	Wholesala 100%					-									
378	Admin & General O&M		5,956	1,746	3,083	482	556	0	46	0	0	4	35		
379 380	Admin & General O&M Allocators		1.00000	0.29321	0.51757	0.08093	0.09344	0.00000	0.00760	0.00000	0.00002	0.00069	0.00589	0.00000	0.0004
	Recoverable Clause O&M														
382	Retail 100%, Removed				_	_	_	_	_	_	_	_	_	_	_
383	Wholesale 100%		-	_	_	-	-	_	_	_	_	-	_	_	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	D	0	0	
385															
	Total O&M		18,653	4,216	11,193	1,351	1,669	0	130	0	0	24	60	0	
	Total O&M Allocators		1.00000	0.22602	0.60004	0.07242	0.08948	0.00000	0.00698	0.00000	0.00002	0.00126	0.00324	0.00000	0.0005
388															
389	Add Uncollectible Acct Exp on Rev. Incr/IDecri		40.000	4 24 5	44.482	1.563	1 220		120		D		40		
	otal Adjusted O&M		18,653	4,216	11,193	1,351	1,669		130		D	24	60	- "	1
391 392															
	Depreciation Expense														
394 F	Production Plant														
395	Production Base Demand		13,891	13,891					-		-				-
396	Production Intermediate Demand		982	982							-				
397	Production Peaking Demand		1,382	1,382	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		2,972	2,972	-		-		-						
399	Retail 100%, Removed			-			-		-	-					
400 401	Production Plant Total Production Plant Allocators		19,226	19,226 1,00000	0.00000	0.00000	0.0000.0		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
401 402	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Fransmission Plant														
404	Production Base Demand		71	71	_	-	-	_	_	_	_	_	_	_	_
405	Production Intermediate Demand		4	4											
106	Production Peaking Demand		41	41	-	-	-	-	-	-	-	-			-
107	Production Solar Demand		47	47							-	-	-		-
108	Transmission		3,940			3,940						-	•		-
409	Transmission - Radials		40			40					-				
410	Distribution Primary							<u> </u>				· .			
411 412	Transmission Plant Total Transmission Plant Allocators		4,143 1.00000	0.03933	0.00000	9,980	0.00000		0.00000	0.00000	0.00000	0.00000	0.0000D	0.0000D	0.0000
413	Hansinission Plant Procators		1.0000	0.03.955	0.00000	0.30007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.0000
414	Total Prod and Trans Plant		23,369	19,389	0	3,980	0	. 0	0	۵	D	0	0	0	
115	Prod and Trans Plant Allocators		1.00000	0.82970	0.00000	0.17030	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
116															
	Distribution Plant														
118	Distribution Primary		3,260	-	-	-	3,260	-	-	-	-	-	-	-	-
19	Distribution Primary (MDS)		-	-							-	-		-	
20	Distribution Secondary		313	-	-	-	-	-	313	-	-	-	-	-	-
21	Distribution Secondary (MDS)						-	-		-	٠.				
22	Distribution Service Distribution Metering		55		-	-	-	-	-	-	1	55	-	-	-
124	Lighting Facilities		- 33	:					- 1	- 1	-	- 20		-	
425	Distribution IS Equipment														
426	EV Solution										-				

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 79 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		3,629	0	0	0	3,260	0	313	0	1	55	0	0	0
428 429	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89846	0.00000	0.08614	0.00000	0.00018	0.01522	0.00000	0.00000	0.00000
430	Total Trans and Dist Plant		7,771	163	0	3,980	3,260	D	313	D	1	55	D	D	D
431	Total Trans and Dist Plant Allocators		1.00000	0.02097	0.00000	0.51211	0.41951	0.00000	0.04022	0.00000	0.00008	0.00710	0.00000	0.00000	0.00000
432 433	Total Prod, Trans and Dist Plant		26,997	19,389	0	3,980	3,260	0	313	D	1	55	D	D	D
434	Total Prod. Trans and Dist Plant Allocators		1.00000	0.71818	0.00000	0.14741	0.12076	0.00000	0.01158	0.00000	0.00002	0.00205	0.00000	0.00000	0.00000
435															
	General & Intangible Plant														
437	Labor Retail 100%, Class = # Bills		2,895 1	729	1,700	181	246		21		D	2	16		1
439	Retail 100%, Class = Wellis Retail 100%, Class = Net Plant				-				-	-					
440	General & Intangible Plant Total		2,896	729	1,700	161	246	0	21	0	0	2	16	0	2
441	General & Intangible Plant Allocators		1.00000	0.25170	0.58720	0.06235	0.08492	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00075
442															
444	Energy Storage Plant Energy - Production Total Seles														
445	Energy Storage Plant Total		- 0	0	0	0	0	0	0	0	0	D	0	0	0
446	Energy Storage Plant Allocators		0,00000	0.00000	0,00000	0.00000	0.00000	0.00000	0,00000	0.00000	0,00000	0.00000	0.00000	0,00000	0.00000
447															
448	Other Labor														
450	Retail 100%, Class = # Bills		. 0							-					
451	Retail 100%, Class = Net Plant		41	21	1	11	7		1	-	D	D	D		D
452	Retail 100%, Class = T&D		13	0	-	7	5	-	0	-	D	D	0	-	
453	Retail 100%, Class = Metering		14			-	-		٠.	-		14		-	
454 455	Retail 100%, Class = Dist Secondary Retail 100%. Class = Prod		8 26	26					. 8						
456	Retail 100%, Removed		-	-			-			-		-	_	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458 459	Other Plant Total		103	48	1	18	12	D	9	0	0	14	1	D	D
	Total Depreciation Expense		29,996	20,165	1,701	4,178	3,518	0	342	0	- 1	71	16	0	3
461	Total Depreciation Expense Allocators		1.00000	0.67228	0.05672	0.13929	0.11730	0.00000	0.01141	0.00000	0.00002	0.00237	0.00054	0.00000	0.00009
462															
463															
464	Taxes Other than Income Tax Labor		558	140	328	35	47		4		0	0	3		0
466	Net Total Plant		5,651	2,937	128	1,452	1.007		75		0	6	46	- :	0
467	Transmission		-	-,	-	-	-			-					
468	Distribution Primary										-		-	-	-
469 470	Retail 100%, Removed		6,209	3,077	456	1,487	1,054	0	79	. 0		-	49	0	0
471	Total Taxes Other Total Taxes Other Allocator		1.00000	0.49561	0.07344	0.23944	0.16982	0.00000	0.01270	0.00000	0.00003	0.00102	0.00788	0.00000	0.00007
472	Total Texas State / Allocate		2.00000	0.43501	0.07544	0.25544	0.20302	0.00000	0.01270	0.00000	0.00003	0.00102	0.00700	0.00000	0.00007
473															
	Income Tax Expense	0.7 (2)		2	40.00	120	1000		3.30			100			40.0
475 476	Total Revenue Total Oper, Exp. Before Tax	Line 13 Line 20	75,770 54,816	50,107 27,437	(14,637) 13,349	11,377 7,005	14,215 6,234	. 0	6,250 551	0	1,786	1,829	12 125	D	4,831
477	Net Oper, Income (NOI) before Tax	THIS TO	20,954	22,670	(27,986)	4,372	7,981	0	5,699	0	1,784		(113)	0	4,818
478	Interest Expense	Line 8 x WACC	11,509	5,868	367	2,980	2,030		150		0	12	102		. 0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	9,445	16,802	(28,353)	1,392	5,951	-	5,549	-	1,784	1,716	(215)	•	4,817
480	Contract To Contract														
481 482	State Income Tax Expense Net Oper, Income Less Int. Exp.	Line 479	9,445	16,802	(28,353)	1,392	5,951	0	5,549	0	1,784	1,716	(215)	0	4,817
483	Fed & St Permanent Differences	JSS Sch. 12	671	391	20	141	103		9,549	- 0	1,704	1,710	6		4,017
484	State Temporary Differences	JSS Sch. 12	(20,294)	(11,834)	(602)	(4,278)	(3,103)		(259)	-	(1)	(22)			[1]
485	State Taxable Income	Ln 482:484	(10,178)	5,360	(28,935)		2,951	0	5,298	0	1,784	1,695	(404)	0	4,817
486 487	State Income Tax Rate	Ln 485 x Ln 486	5.50%	5.50% 295	5.50%		5.50%		5.50% 291	5.50%	5.50% 98	5.50% 93		5.50%	5.50% 265
48/	State Income Tax (Cur.)	Ln 485 x Ln 486	(560)	295	(1,591)	(151)	162	-	291	-	98	93	(22)	-	265

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 80 of 230
DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,116	651	33	235	171	-	14	-	0	1	11		(
489	State Portion of Direct Adjs.	JSS 5ch. 12	0	0	0	0	0	0	D	D	D	D	D	0	Ţ
490 491	Total State Income Tax Exp.	Ln 487:489	556	946	(1,558)	64	333		306	-	98	94	(11)	-	265
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	9,445	15,802	(28,353)		5,951	-	5,549		1,784	1,716	(215)		4,817
494	Fed & St Permanent Differences	JSS Sch. 12	671	391	20	141	103	-	9		D	1	6	-	
495	Fed Temporary Differences	JSS Sch. 12	(19,651)	(11,459)	(583)	(4,142)	(3,004)		(251)		(1)	(21)	(189)		(:
496	State Income Tax Exp. (Cur.)	Line 487	560	(295)	1,591	151	(162)		(291)		(98)	(93)	22	*	(265
497	Fed. Taxable Income	Ln 493:496	(8,975)	5,440	(27,324)	(2,457)	2,887		5,015		1,686	1,603	(376)		4,552
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(1,885)	1,142	15,7381	(516)	606		1,053		354	337	(79)		956
500	Current NOL Adjustment	JSS Sch. 12	0				- 2			41					1.0
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,885)	1,142	(5,738)	(516)	606	-	1,053	-	354	337	(79)	-	956
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,127	2,406	122	870	631	-	53	-	0	4	40	-	
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(234)	(137)	(7)	(49)	(36)	-	(3)	-	(0)	(0)	(2)	-	(1
504	Federal Income Tax (ITC)	JSS Sch. 12	[42]	[24]	(1)	(9)	(6)		(1)	-	(0)	(0)	(0)	-	(1
505	Federal Income Tax (PTC)	JSS Sch. 12	(1,972)	(1,445)	(91)	(202)	(184)		(23)	-	(0)	(2)	(26)	-	(0
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(16)	(9)	(0)	(3)	(2)		(0)	-	(0)	(0)	(0)	-	(
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(696)	(406)	(21)	(147)	(106)		(9)		(0)	(1)	(7)		T)
508 509	Total Federal Income Tax Exp.	Ln 501:507	(719)	1,528	(5,736)	(56)	902	-	1,070	-	354	338	(75)	-	95
510	Total Current Fed. & St. Income Tax	En 487 + Ln 501	(2,445)	1,437	(7,330)	(667)	769		1,345		452	430	(101)		1,22
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5.008	2,921	149	1.056	766		64		0	5	48		
512	Total Direct Adjs.	Ln 489 + Ln 506	[16]	(9)	(0)	[3]	(2)		(0)		(0)	(0)	(0)		(
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	16961	(406)	(21)		(106)		(9)	_	(0)	(1)	(7)	_	ì
514	Total Amortization of ITC	Line 504	[42]	[24]	(1)		(6)		(1)		(0)	(0)	(D)		ì
515	Total Amortization of PTC	Line 505	(1,972)	(1,445)	(91)		(184)		(23)		(0)	(2)	(26)		i
516	Parent Debt Tax Adjustment	JSS Seh. 12	(241)	(140)	(7)		(37)		(3)	_	(0)	(0)	(2)	_	(1
517 518	Total Income Tax Expense	Ln 510:516	(403)	2,333	(7,301)		1,198		1,375	-	452	432	(88)	-	1,22
519 520	Effective Tax Rate	Ln 510:512 /Ln479	26.98%	25.88%	25.33%	27.66%	25.74%	0.00%	25.38%	0.00%	25.35%	25.35%	24.65%	0.00%	25.35
521	Income Tax Expense Based on Return Federal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	41,385	21,099	1,319	10,716	7,298		540		1	43	367		
524	Interest Expense	Line 8 x WACC	(11,509)	(5,868)	(367)	(2,980)	(2,030)		(150)		(0)	(12)	(102)	_	0
525	Permanent Diff Fed & State	JSS Sch. 12	671	391	20	141	103		9		0	1	6		,
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(16)	(9)	(0)	(3)	(2)		(D)		(D)	(D)	(0)		(
527	Federal Income Tex (ITC)	JSS Sch. 12	[42]	[24]	(1)		(6)		(1)		(0)	(0)	(0)		ì
528	Federal Income Tax (PTC)	JSS Sch. 12	(1,972)	(1,445)	(91)		(164)		(23)		(0)	(2)	(26)		ì
529	Amort of Excess ADIT	JSS Sch. 12	(696)	(406)	(21)		(106)		(9)		(0)	(1)	(7)		
530	Parent Debt Tax Adjustment	JSS Sch. 12	[241]	(140)	(7)		(37)		(3)		(0)	(0)	(2)		
531	Temporary Diff Federal	JSS Sch. 12	(19,651)	(11,459)	(583)	(4,142)	(3,004)		(251)		(1)	(21)	(189)		ì
532	Deferred Tax Federal	Ln 531 x Ln 498	4,127	2,406	122	870	631		53		0	4	40	-	,
533	Base for FIT Computation	Ln 523:532	12,055	4,545	392	4,194	2,661		165		0	12	86		
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.2658
535	Net FIT Allowable	Ln 533 x in 534	3,205	1,208	104	1,115	707	0.20362	44	0.20362	0.26382 D	0.20362	23	0.20362	0.2036
536															(
537	Federal Portion of Direct Adjs. Federal Income Tax (ITC)	JSS Sch. 12 JSS Sch. 12	(16)	(9)	(0)		(2)		(0)		(0) (D)	(O)	(0) (D)		
538			(1,972)	(1,445)			(184)		(1) (23)		(0)	(2)	(26)	•	ì
539	Federal Income Tax (PTC) Amort of Excess ADIT	JSS Sch. 12 JSS Sch. 12	(1,972)	(406)	(91)	(202)	(184)	9.7				(1)	(26)		
			479	(676)			408		(9) 11		(D)	(1) D	(10)		(1
540	Total FIT before Adding Deferred	En 535:539			(9)							0			
541	Total FIT - Deferred	Line 532	4,127	2,406	122	870	631	-	53	-	0	4	40		
542 543	Total FIT - Current & Deferred	Ln 540:541	4,605	1,730	113	1,624	1,039		64		D	5	29		
	State Income Tax (SIT) Calculation														
545	NOIBT	Line 44	41,385	21,099	1,319	10,716	7,298	-	540	-	1	43	367	-	
546	Interest Expense	Line 27 x WACC	(11,509)	(5,868)	(367)	(2,980)	(2,030)		(150)	-	(0)	(12)	(102)	-	(1
547	Permanent Diff Fed & State	JSS Sch. 12	671	391	20	141	103	-	9	-	0	1	6	-	
		JSS Sch. 12	(20,294)	(11,834)	(602)	(4,278)	(3,103)		(259)		(1)	(22)	(196)		(1

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 81 of 230

DOCKET NO: 20240025-EI

SCHEDULE NO. 1H

GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMIAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,116	651	33	235	171		14	-	0	1	11		0
550	Net FIT Allowable	Line 542	4,605	1,730	113	1,624	1,039		64	-	0	5	29	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	(241)	(140)	(7)	(51)	(37)		(3)		(0)	(0)	(2)		(0)
552	Base for SIT Computation	En 545:551	15,733	6,029	510	5,409	3,441		214		D	16	114		1
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	916	351	30	315	200		12		0	1	7		0
555	Total SIT - Deferred	Line 549	1,116	651	33	235	171		14		D	1	11		D
556	Total SIT - Current & Deferred	Ln 554:555	2,032	1,002	63	550	371		27		0	2	17		- 0
557															
558 559	Parent Debt Tax Adjustment	JSS Seh. 12	[241]	(140)	(7)	(51)	(37)		(3)		(0)	(0)	(2)		(D)
560	Total FIT & SIT Based on Return	Lines 542,556	6,396	2,592	169	2,124	1,373		88	4-	D	6	44		D
561	Total Income Tax Allocator		1.00000	0.40522	0.02642	0.33200	0.21467	0.00000	0.01369	0.00000	0.00003	0.00100	0.00694	0.00000	0.00003
562															-13-33-
563															
564 L	abor Allocator														
565	Production Base Demand		1,124	1,124											
566	Production Intermediate Demand		196	196											
567	Production Peaking Demand		158	158											
568	Production Solar Demand		5	5											
569	Production Base Energy		2,610		2,610										
570	Production Intermediate Energy		322		322	_	-		-	_	_	_	-	_	_
571	Production Peaking Energy		140		140										
572	Production Solar Energy		421		421	_	_	_	_	_	_	_	_	_	_
573	Subtotal Production		4.975	1,482	3,493	0	0	0	0	0	0	0	0	0	- 0
574	Transmission		386	15	-,	371									
575	Distribution		563		_	-	505	_	42	_	0	4	32	_	_
576	Subtotal Prod. Trans and Dist		5,943	1,497	3,493	371	505	D	42	D	D	4	32	D	
577	Customer Accounts		2	-,	-,							'n			
578	Customer Service & Info.		0												- n
579	Seles		n			_	_	_	_	_	_		_	_	n
580	Subtotal before Admin & Gen		5,946	1,497	3,493	371	505		42		0	4	32		- 3
581	Admin & General		2,665	671	1,565	166	226		19		n	2	14		1
582 Ti			8,611	2,168	5,058	537	731		51		Ď		45		
583	Total Labor Allocator		1.00000	0.25177	0.58736	0.06236	0.08494	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00047

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 82 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 11 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	i i		1 1							2.00					
Line					4		20000000	-5 and		Distribution					12 A 17 A
No.			1	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
140.	Lighting Energy by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
ш	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Rate Base														
2	Electric Plant in Service	Line 105	137.428	24,649	3,205	1,494	47,740		10,422		22,877	15,320			11,721
3	Accum. Depreciation & Amort.	Line 171	(39,560)	[9,233]	(1,483)	(216)	(8,691)		(2,829)		(7,173)	(4,827)			(5,108)
4	Net Plant in Service	44.4	97,868	15,416	1,722	1,278	39.049		7,593		15,704	10,493			6,613
5	Construction Work in Progress	Line 229	2,621	498	59	66	1,443		239		89	71			157
6	Plant Held for Future Use	Line 239	82	14	9	6	26		1	-	2	1			23
7	Working Capital	Line 265	5,523	298	804	32	941	-	188	-	293	568	-	-	2,398
8	Total Rate Base		106,093	16,226	2,594	1,382	41,459		8,020	-	16,033	11,133			9,192
9															
	Revenue														
11	Class Revenue	Line 287	11,306	2,546	2,577	1,702	2,205		965	-	277	284	2	-	750
12	Revenue Credits	Line 307	1,102	0	0	3	В		31	-	1,055	0	-	-	9
13	Total Revenue		12,410	2,546	2,577	1,706	2,208	-	996	-	1,332	284	2	-	759
14															
	Operating Expense														
16	Operations & Maintenance	Line 390	7,548	214	1,454	12	626	-	128	-	418	399	-	-	4,298
17	Depreciation	Line 460	5,916	1,025	221	36	1,321		336		658	1,203			1,118
18	Tax Other Than Income Tax	Line 470 Line 471	1,148	156	59	13	396		77	•	161	198	-		178
20	Gain/Loss on Disposition	Line 4/1	14,605	1,394	1,734	60	2,340		(1) 540		1,235	1,708			5,594
21	Operating Expense before Tax	Line 517	14,605	1,392	1,734	408	(343)		45		(130)	(466)		•	(1,321)
22	Income Tax Expense Total Operating Expense	Line 517	13,104	1,513	1,921	408	1,997		586		1,105	1,242	D		4,273
23	Total Operating Expense		15,104	1,313	1,921	40/	1,997	•	200		1,103	1,242	D		4,2/3
	Return														
25	Net Operating Income Earned	in 13 - In 22	(694)	1,033	656	1,239	211		411		227	(958)	1		(3,515)
26	Net Operating Income Required	Ln 8 x Ln 34	7,009	1.072	171	91	2,739		530		1.063	736	. *		607
27	Return Excess/(Deficiency)	In 25 - In 26	(7,703)	[39]	485	1,147	(2,528)		(119)		(836)	(1,693)	1		(4,122)
28	Net Oper, Income Multiplier	MFR C-44	1.3438	1.3433	1.3433	1.3438	1.3438	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(10,348)	[52]	652	1,541	(3,396)		(160)	-	(1,123)	(2,274)	2		(5,537)
30	,		(/)	()		-,	(-,,		(,		(-,,	(4,4)	=		(,
	Total Class Cost of Service	Ln 26+22-12	19,011	2,584	2.092	555	4,733		1,064		1,113	1,977	D		4,872
32				1,700											
33	Rate of Return Earned	Ln 25 / Ln 8	-0.65%	6.37%	25.31%	89.63%	0.51%	0.00%	5.12%	0.00%	1.41%	-8.60%	0.00%	0.00%	-38.24%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	5.61%	6.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%
35															
36		ln 11	11,308	2,546	2,577	1,702	2,205		965		277	284	2		750
37		Ln 29	10,348	52	(652)	(1,541)	3,396		160		1,123	2,274	(2)		5,537
38		Ln 37 / Ln 36	91.51%	2.04%	-25.28%	-90.53%	153.99%		16.59%		405.53%	800.97%	-100.28%		738.46%
39															
40	Gross Electric Plant in Service														
	Production Plant														
43	Production Base Demand		16,013	16.013		-	-	-	_	_	-	_	_	_	_
44	Production Intermediate Demand		1.336	1,336	_	_	_	_	_	_	_	_	_	_	_
45	Production Peaking Demand		1,466	1,466											
46	Production Solar Demand		4,875	4,875		-	-	-	-	-	-	-	_	-	
47	Retail 100%, Removed														
48	Production Plant Total		23,690	23,690	D	0	0	0	D	D	D	D	D	D	D
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Transmission Plant														
52	Production Base Demand		195	195					-	-	-				
53	Production Intermediate Demand		11	11		-		-		-	-	-	-	-	-
54	Production Peaking Demand		102	102		-	-		-	-	-		~	-	*
55	Production Solar Demand		113	113			-	-	-	-	-		-	-	-
56	Transmission		1,456			1,456	-			-	-		-	-	
57	Transmission - Radials		15			15		-		-	-	-	-	-	-
58	Distribution Primary				-			-	-						-
59	Transmission Plant Total		1,893	422	0	1,471	0		0	0	0.00000	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.22274	0.00000	0.77726	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 83 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1I LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		-								Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61	Total Day A and Tours Disast		25,583	70.000	0	4.170	0	0		D	D	D	D	D	
62 63	Total Prod and Trans Plant Prod and Trans Plant Allocators		1.00000	24,111 0.94248	0.00000	1,471 0.05752	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64	The did that I mit / notice to		2,00000	3131210	0.00000	0.00152	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
66	Distribution Primary		46,401			-	46,401		-				-		
67 68	Distribution Primary (MDS)					-	-	-		-	-	-	-	-	-
69	Distribution Secondary Distribution Secondary (MDS)		10,130	:		:		:	10,130						:
70	Distribution Service		22.235								22,235				
71	Distribution Metering		14,871									14,871			
72	Lighting Facilities						-		-	-			-		
73	EV Solution											-		-	
74	Distribution IS Equipment										70.30				- 0
75 76	Distribution Plant Total Distribution Plant Allocators		93,636 1.00000	0.00000	0.00000	0.00000	46,401 0.49554	0.00000	10,130 0.10818	0.00000	22,235 0.23746	14,871 0.15881	0.00000	0.00000	0.00000
77	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49554	0.00000	0.10616	0.00000	0.25746	0.15861	0.00000	0.00000	0.00000
78	Total Trans and Dist Plant		95,529	422	0	1,471	46,401	D	10,130	0	22,235	14,871	D	D	D
79	Total Trans and Dist Plant Allocators		1.00000	0.00441	0.00000	0.01540	0.48572	0.00000	0.10604	0.00000	0.23276	0.15566	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		119,219	24,111	0	1,471	46,401	0	10,130	D		14,871	D	D	D
82	Total Prod, Trans and Dist Plant Allocators		1,00000	0.20225	0.00000	0.01234	0.38921	0.00000	0.08497	0.00000	0.18651	0.12473	0.00000	0.000DD	0.00000
83	Seneral & Intangible Plant														
85	Labor		15,094	537	3,205	22	1,339		292		642	449			8,605
86	Retail 100%, Class = # Bills		3,858	-	3,203	-		-	-	_	-	-	-	_	3,858
87	Retail 100%, Removed														
88	General & Intangible Plant Total		18,952	537	3,205	22	1,339	0	292	0		449	0	0	12,465
89 90	General & Intangible Plant Allocators		1.00000	0.02835	0.16912	0.00118	0.07067	0.00000	0.01543	0.00000	0.03386	0.02370	0.00000	0.00000	0.65769
	Energy Storage Plant														
92	Energy - Production Total Seles				-	-		-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0		0	0		0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0.00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96 (97	Labor														
98	Retail 100%, Class = # Bills		(744)												(744)
99	Retail 100%, Class = T&D		11												(,,
100	Retail 100%, Removed														-
101	Wholesale 100%							-	-						
102	Production Base Demand														
103	Other Plant Total		[744]	0	0	0	0	0	0	0	0	0	0	0	(744)
	Total Gross Electric Plant in Service		137,428	24,649	3,205	1.494	47,740	D	10,422	D	22,877	15,320	D	D	11,721
106	Total Gross Electric Plant Allocators		1.00000	0.17936	0.02332	0.01087	0.34738	0.00000	0.07584	0.00000	0.16647	0.11148	0.00000	0.00000	0.08529
107			2.00000		0.0000	0.0400	0.041.00	0.0000	0.0.00	0.0000			0.0000	0.00000	0.0000
108															
	Accumulated Depreciation														
	Production Plant														
111	Production Base Demand Production Intermediate Demand		6,519 823	6,519 823	-	-	-	-	-	-	-	-		-	-
113	Production Intermediate Demand Production Peaking Demand		1.024	1,024			-		-	-	-	-	-		-
114	Production Solar Demand		570	570										-	
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		8,935	8,935	0	D	D	D	0	0	0	0	D	D	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119 1	Fransmission Plant		33												
121	Production Base Demand Production Intermediate Demand		55 5	33 5			- :								-
444	- reserved divertification permitted		-	_											

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 84 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 1I LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			-							50.0					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
1 1	(Present Revenue)	nei.	retai	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		6	DEIMAND 6	ENENGI	DEMAND	DEWAND	COSTONER	DEMIAND	COSIONER	CUSTOWER	COSTOWER	COSTOWER	DIRECT	CUSTOMER
123	Production Solar Demand		5	5								- 1			- 1
124	Transmission		204			204		-	-	-				-	-
125	Transmission - Radials		2	-	-	2			-	-	-	-	-	-	-
126	Distribution Primary			-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		255	49	0	206	0	0	0	0	0	0	0	0	0
128 129	Transmission Plant Allocators		1.00000	0.19203	0.00000	0.80797	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		9,190	8,964	0	206	0		0	0	D	D	D	D	D
131	Prod and Trans Plant Allocators		1.00000	0.97762	0.00000	0.02238	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
	Distribution Plant														
134	Distribution Primary		8,071				8,071					-		-	
135 136	Distribution Primary (MDS) Distribution Secondary		2,694						2,694		-	-		-	-
137	Distribution Secondary (MDS)		2,004			_	-		2,000	_	_			_	_
138	Distribution Service		6,876	-	-	-	-	-	-	-	6,876	-	-	-	-
139	Distribution Metering		4,619	-	-	-	-	-	-	-	-	4,619		-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities			-	-		-		-	-	•	•	-	-	•
142	Distribution IS Equipment Distribution Plant Total		22,261	- 0	- 0	- 0	8.071	- 0	2,694	- 0	6,876	4,619		. 0	- 0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36258	0.00000	0.12102	0.00000	0.30889	0.20751	0.00000	0.00000	0.00000
145								*******	*******						
146	Total Trans and Dist Plant		22,515	49	. 0	206	8,071	0	2,694		6,876	4,619	0	D	D
147	Total Trans and Dist Plant Allocators		1.00000	0.00217	0.00000	0.00913	0.35848	0.00000	0.11965	0.00000	0.30540	0.20516	0.00000	0.00000	0.00000
148	and the second second														
149 150	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		31,450 1.00000	8,984 0.28566	0.00000	0.00654	8,071 0.25664	0.00000	2,694 0.08566	0.00000	6,876 0.21863	4,619 0.14688	0.00000	0.00000	0.00000
151	Total Prod, Trails and Discrimit Andeators		1.00000	0.26300	0.00000	0.00034	0.23004	0.00000	0.06300	0.00000	0.21603	0.14000	0.00000	0.00000	0.00000
	eneral & Intangible Plant														
153	Labor		6,984	249	1,483	10	620	-	135	-	297	208		-	3,982
154	Retail 100%, Class = T&D		-	-		-	-	-	-	-	-	-	-	-	
155	Retail 100%, Class = # Bills		1,033	249	1.483	10	620	-	135	- D	297	208	D	- D	1,033
156 157	General & Intangible Plant Total General & Intangible Plant Allocators		1.00000	0.03102	0.18499	0.00129	9.07730	0.00000	0.01687	0.00000	0.03704	0.02593	0.00000	0.00000	5,015 0.62557
158	General of Intangible Plant Productions		1.00000	0.03102	0.16499	0.00129	0.07750	0.0000	0.01007	0.00000	0.03704	0.02353	0.00000	0.00000	0.02337
	inergy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0	0	D	D	0	0	D	D	0
162 163	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0,00000
164 (other														
165	Labor		0	0	0	0	0	-	0	_	0	0	_	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%						- D								
169 170	Other Plant Total		93	0	0	0	0	0	0	D	D	D	0	0	93
	otal Accumulated Depreciation		39,560	9,233	1.483	216	8,691	0	2,829	0	7.173	4.827	- 0	D	5,108
172	Total Accum Deprec Allocators		1.00000	0.23339	0.03749	0.00546	0.21969	0.00000	0.07152	0.00000	0.18132	0.12202	0.00000	0.00000	0.12911
173				440,000			8-275	3,400				27.4		1,000,000	
174									The state of the s						
	let Plant In Service		23,690	23,690	0		0	0	0	0	0	0	0		
176	Production Gross Plant Production Reserve		(8,935)	[8,935]	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		14,755	14,755	0	0	0	0	0	0	0	0			- 0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,893	422	0	1,471	0	0	0	0	D	D	0	0	0
182	Transmission Reserve		(255)	[49]	0	(206)	0	D	D	D	D	D	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 85 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 11 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Yo.	Lighting Energy by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Transmission Net Plant Transmission Net Plant Allocators		1,639 1.00000	373 0.22750	0.00000	1,266 0.77250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
185	Transmission Net Plant Allocators		1.00000	0.22750	0.00000	0.77250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Distribution Gross Plant		93,636	D	D	D	46,401	D	10,130	D	22,235	14,971	D	D	
	Distribution Reserve		(22,261)	D	0	D	(8,071)	0	(2,694)	D	(6,876)	(4,619)	D	D	
	Distribution Net Plant		71,375	0	0	0	38,329	0	7,436	0	15,359	10,251	0	0	
	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53701	0.00000	0.10418	0.00000	0.21519	0.14362	0.00000	0.00000	0.00000
190 191	General & Intangible Gross Plant		18.952	537	3,205	22	1,339	D	292	D	642	449	D	D	12,465
	General & Intangible Reserve		8,017	(249)	(1.483)	(10)	(620)	0	(135)	n n	(297)	(208)	n n	0	(5,015
	General & Intangible Net Plant		10,936	289	1,722	12	720	0	157	0	345	241	0	0	7,450
194	General & Intangible Net Plant Allocators		1.00000	0.02640	0.15749	0.00110	0.06581	0.00000	0.01437	0.00000	0.03153	0.02207	0.00000	0.00000	0.6812
195															
	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	Energy Storage Roserve		D	0	0	0	0	D	0	D D	D D	D D	D D	D D	
	Energy Storage Net Plant Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
200	FIGURE AND		0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000	0.00000	0.0000	0.0000	0.00000	0.00000	0.0000
	Other Gross Plant		(744)	0	0	0	0	D	0	D	D	D	D	D	(74-
202	Other Reserve		(93)	(0)	(0)	[0]	(0)	0	(0)	D	(0)	(0)	D	D	(9:
	Other Net Plant		(836)	(0)	(0)	[0]	[0]		(0)		(0)	(0)	D	D	(83)
	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205	Total Gross Plant		137.428	24.649	3,205	1.494	47,740	0	10.422	0	22.877	15,320	0	0	11,72
	Total Reserve		(39,560)	(9,233)	(1.483)	(216)	(8,691)	0	(2,829)	0	(7,173)	(4,827)	0	0	(5,10)
	Total Net Plant in Service		97,868	15,416	1,722	1,278	39,049	0	7,593	0	15,704	10,493	0	0	6,613
	Total Net Plant Allocators		1.00000	0.15752	0.01760	0.01306	0.39900	0.00000	0.07758	0.00000	0.16046	0.10721	0.00000	0.00000	0.0675
210															
211															
	struction Work in Progress		405	405											
	Production Base Demand Production Intermediate Demand		405 52	405 52											
	Production Peaking Demand		34	34											
	Production Solar Demand		7	7											
	Transmission		66		-	66	-			-	-	-	-	-	-
	Distribution Primary		1,443				1,443		-					-	-
	Distribution Primary (MDS)					-			-		-	-	-	-	-
	Distribution Secondary		238						238	-		-			
	Distribution Secondary (MDS) Distribution Service		87							-	87			•	
	Distribution Metering		69			:		- :	- :		87	69	:		
	Lighting Facilities		-		-	-			-	-	-	-	_		-
	Distribution IS Equipment										-		-	-	-
226	Labor		283	10	60	0	25	-	5	-	12	8		-	16:
	Retail 100%, Class = Net Plant		[63]	(10)	[1]	(1)	(25)	-	(5)	-	(10)	(7)	-	-	(4
				-	-		1,443								
228	Retail 100%, Removed							0	239	0	89	71	0	0	15
228 229	Retail 100%, Removed Total Construction Work in Progress		2,621	498	59	66		0.00000							
228 229 230	Retail 100%, Removed		2,621 1.00000	498 0.18998	59 0.02247	0.02512	0.55060	0.00000	0.09107	0.00000	0.03382	0.02709	0.00000	0.00000	0.05985
228 229 230 231	Retail 100%, Removed Total Construction Work in Progress							0.00000	0.09107	0.00000	0.03382	0.02709	0.00000	0.00000	0.05983
228 229 230 231 232	Retail 100%, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator							0.00000	0.09107	0.00000	0.03382	0.02709	0.00000	0.00000	0.05983
228 229 230 231 232 233 Pla 234	Refail I LOOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Base Demand		1.00000	0.1899© 10			0.55060	0.00000	0.09107	0.00000	0.03382	0.02709	0.00000	0.00000	0.05983
228 229 230 231 232 233 Pla 234 235	Relail I LOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator ntiteld for Future Use Production Basing Demand Production Basing Demand		1.00000 10 3	0.18998 10 3	0.02247	0.02512		0.00000	0.09107	9.00000	0.03382	0.02709	0.00000	0.00000	- 2
228 229 230 231 232 233 Pla 234 235 236	Refail I LOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Base Demand Production Pasking Demand Transmission		1.00000 10 3 6	0.1899© 10			0.55060	0.00000	0.09107	9.09000	0.03382	0.02709	0,00000	0.00000	0.0598
228 229 230 231 232 233 Pla 234 235 236 237	Relail I LOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Base Demand Production Pasking Demand Tanamission Distribution Primary		1.00000 10 3 6 22	0.18998 10 3	0.02247	0.02512	0.55060	0.00000	0.09107	9.00000	0.03382	0.02709	0.00000	0.00000	4
228 229 230 231 232 233 Pla 234 235 236 237 238	Refail I LOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor		1.00000 10 3 6 22 41	0.18998 10 3	0.02247	0.02512 6 - 0	0.55060 - 22 4							e i	23
228 229 230 231 232 233 Pla 234 235 236 237 238 239	Relail ILOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Basing Demand Tenamission Distribution Primary Labor		1.00000 10 3 6 22 41 82	0.18998 10 3	0.02247	0.02512 6 0	0.55060 - 22 4 26		1		2 2	1			23
228 229 230 231 232 233 Pla 234 235 236 237 238 239	Refail I LOK, Removed Total Construction Work in Progress Total Construction Work in Progress Allocator nt Held for Future Use Production Base Demand Production Peaking Demand Transmission Distribution Primary Labor		1.00000 10 3 6 22 41	0.18998 10 3	0.02247	0.02512 6 - 0	0.55060 - 22 4							e i	23

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 86 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 11 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution	1	Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand Production Intermediate Demand		152 16	152 16											
246	Production Peaking Demand		17	17			- :								
247	Production Base Energy		927	-	927				-	-	-	_	_	_	_
248	Production Intermediate Energy		-		-								-		-
249	Production Peaking Energy		780		780										
250	Production Solar Demand		2	2					-	-			-	-	
251	Energy Avg Rate Sales										-				
252	Distribution Metering											•			
253	Labor														
254	WTD O&M Expense		(5,160)	(146)	(994)	(8)	(428)		(87)		(285)	(273)			(2,939
255	Retail 100%, Class = # Bills		4,995	1.00	-				-	-	-			-	4,995
256	Retail 100%, Class = Prod		(475)	(475)	*	1								-	
257	Retail 100%, Class = Net Plant		2,507	395	44	33	1,000		194	-	402	269			169
258 259	Retail 100%, Class = T&D		(685) 458	(3)	-	(11)	(333)		(73)	-	(159)	(107) 453	-	-	-
260	Retail 100%, Class = Metering Retail 100%, Removed		455		-	-	-		-	-	-	455	-	-	-
261	Wholesale 100%		-		-	-	-	-			-	-		-	_
262	Gross Prod Plant		[21]	(21)											
263	Gross Total Plant		2,018	362	47	22	701		153		336	225			172
264	Gross Trans Plant		(5)	[1]		[4]		_		_	320		_	_	
265	Total Working Capital		5.523	298	804	32	941	0	188	0	293	568	0	0	2,398
256	Total Working Capital Allocator		1.00000	0.05403	0.14562	0.00587	0.17032	0.00000	0.03397	0.00000	0.05314	0.10281	0.00000	0.00000	0.43424
267															
268															
	Total Rate Base														
270	Gross Electric Plant in Service		137,428	24,649	3,205	1,494	47,740	0	10,422	0	22,877	15,320	0	0	11,721
271	Accumulated Depreciation		(39,560)	19,2331	(1,483)	(216)	(8,691)			0		(4,827)		0	(5,108
272	Net Electric Plant in Service		97,868	15,416	1,722	1,278	39,049	0	7,593	٥	15,704	10,493	D	D	6,613
273	Construction Work in Progress		2,621	498	59	66	1,443	0	239	0	89	71	0	0	157
274	Plant Held for Future Use		82	14	9	6	26	0	1	0	2	1	0	0	23
275	Working Capital		5,523	296	804	32	941	D	188	0	293	568	D D	D	2,398
276	Total Rate Base		106,093	16,226	2,594	1,382	41,459	0	8,020		16,088	11,133		0	9,192
277	Total Rate Base Allocator		1.00000	0.15294	0.02445	0.01302	0.39078	0.00000	0.07559	0.00000	0.15164	0.10493	0.00000	0.00000	0.08664
279															
	Class Revenue														
281	Present Revenue		11,122	2,360	2,577	1,702	2,205		965		277	284	2		750
282	Production Solar Demand		186	186				(41)							14
283	EV Solution														
284	Lighting Facilities Revenue														
285	Retail Revenue		11,308	2,546	2,577	1,702	2,205	-	965	-	277	284	2	-	750
286	Wholesale 100%														
287	Total Class Revenue		11,300	2,546	2,577	1,702	2,205	0	965	0	277	284	2	0	750
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.22511	0.22790	0.15054	0.19501	0.00000	0.08535	0.00000	0.02450	0.02511	0.00017	0.00000	0.06631
289	Charles and the second														
290	Function Allocator for Electric Revenue:				25-										
291	Return + Pretax Op Exp		21,615	2,466	1,905	151	5,079	-	1,070	-	2,298	2,444	-	-	6,201
292	Less Lighting Facilities		21,615	2.444	Long	454	F 070		1.070		2.200	2,444	-		4 200
293 294	Return & Pretax Op Exp net of Lighting Fac. Function Aflocator for Electric Revenue		1,00000	2,466 0.11409	1,905 0.08815	151 0.00698	5,079 0.23498	0.00000	1,070 0.04951	0.00000	2,298 0.10632	0.11305	0.00000	0.00000	6,201 0.28690
	runction Attocator for Electric Revenue		1.0000	0.11409	0.05615	0.00696	0.25496	0.00000	0.04951	0.00000	0.10052	0.11505	0.00000	0.00000	0.28690
295															
296	Revenue Credits														
296 297 E	Revenue Credits Transmission		3		15	3		1.0							
296 297 <u>[</u> 298	Transmission		3 2		1	3	2	10-0	1				130		
296 297 E						3	2	100	. 31					- :	-
296 297 298 299	Transmission Distribution Primary		2			3	2	100							:
296 297 298 299 300	Transmission Distribution Primary Distribution Secondary		2 31		- 1	3	2			:	1,054	:	:		
296 297 298 299 300 301	Transmission Distribution Primary Distribution Secondary Distribution Service		2 31		1	3	2				1,054		:		- - - - 9

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION MIETHOD: 12 CP and 25% AD Page 87 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1I LIGHTING ENERGY BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
18	Lighting Energy by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info
П	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOME
05	Wholesale 100%	•													
36	Rate Bese		3	D	0	D	1	-	D	-	D	D		-	
07	Total Revenue Credits		1,102	0	0	В	3	0	31	0	1,055	0	0	0	
80	Total Revenue Credits Allocator		1.00000	0.00040	0.00006	0.00317	0.00293	0.00000	0.02840	0.00000	0.95667	0.00027	0.00000	0.00000	0.008
09_															
10	-0														
	O&M Expense Production Demand														
13	Production Base Demand		76	76					0.						
14	Production Intermediate Demand		6	6											
15	Production Peaking Demand		11	11											
16	Production Solar Demand		31	31											
17	Production Demand O&M Subtotal		124	124	0	0	0	0	0	0	0	0	0	0	
18	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
19															
20 P	Production Energy														
21	Production Base Energy		844		844	-	-	-	-	-	-	-	-	-	
22	Production Intermediate Energy		77	-	77	-	-	-	-	-	-	-	-	-	
23	Production Peaking Energy		68	-	68	-	-	-	-	-	-	-	-	-	
24	Production Solar Energy		64		64	-			-			-	-	-	
25	Production Energy O&M Subtotal		1,053	0		0	0	0	D	D	0	D	D	D	
26	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
27	Drive and Automotive														
28 29	Production O&M Total		1,178	124	1,053	0	0	0	0	0	0	0	0	0	0.000
	Production O&M Total Allocators		1.00000	0.10554	0.89446	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
30	Transmission														
32	Production Base Demand		1	1											
33	Production Intermediate Demand		0	0											
34	Production Peaking Demand		0	0											
35	Production Splar Demand		o o	ő											
36	Transmission		7			7								-	
37	Transmission - Radials		Ó		4	o o	14						4		
38	Transmission O&M Total		9	1	0	7	. 0	0	0	0	0	0	0	0	
39	Transmission O&M Allocators		1.00000	0.13726	0.00000	0.86274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
40															
	Distribution														
42	Distribution Primary		418				418		-			-			
43	Distribution Secondary		82						82		-			•	
44	Distribution Service		317								317			-	
45	Distribution Metering		321								-	321			
46	Lighting Facilities				-		-		-	-	-		-	-	
47	EV Solution Distribution IS Equipment												-	-	
48	Distribution IS Equipment Distribution O&M Total		1,138	- 0	- 0	- 0	418	- 0	82	- 0	317	321	- D	- D	
50	Distribution O&M Allocators		1,00000	0.00000	0.00000	0.00000	0.36678	0.00000	0.07217	0.00000	0.27882	0.28222	0.00000	0.00000	0.000
51	DISTINUTION OF A PROCEEDS		1.00000	0.00000	0.00000	0.00000	0.30076	0.00000	0.07217	0.00000	0.27052	0.20222	0.00000	0.00000	0.000
	Customer Accounting														
53	Distribution Service		_	-	-	-	-	_	-	-	-	-	_	_	
54	Distribution Metering		8									8			
55	Retail 100%, Class = # Bills		2,456		-		-					. 0			2,4
56	Customer Accounting O&M		2,464	0	0	0	0	0	D	D	D	8	D	D	2,
57	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.996
58															
	Customer Sery & Info.														
60	Retail 100%, Class = # Bills		131		-	-	-	-	-	-	-	-		-	
51	Customer Serv & Info. O&M		131	D		0	0	0	D	D	D	D	D	0	
62	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00
63															
64 S	Sales Retail 100%, Class = # Bills		528												
55															

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 88 of 230 DOCKET NO: 20240025-EI SCHEDULE NO: 11 LIGHTING ENERGY BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne lo.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
66 67	Sales O&M Sales O&M Allocators		528 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
68															
69 70	Admin and General Labor		1,872	67	398	3	166		36		80	56			1,00
71	Distribution Primary		1,072		396		100		- 30						1,00
72	Gross Total Plant		123	22	3	1	43	-	9		20	14	-	-	
73	Retail 100%, Class = # Bills		105												1
74	Retail 100%, Class = T&D											•			
75	Retail 100%, Resid, Cust												-		
376	Retail 100%, Removed Wholesale 100%							-							
78	Admin & General O&M		2,100	S9	400	- 4	209	- 0	46	- 0	100	69		- 0	1,1
79	Admin & General O&M Allocators		1.00000	0.04225	0.19069	0.00196	0.09947	0.00000	0.02171	0.00000	0.04766	0.03307	0.00000	0.00000	0.563
80	Recoverable Clause O&M					***************************************				***************************************					0.000
82	Retail 100%, Removed						_	_	_				_		_
183	Wholesale 100%		-	-	-		-		-			-	-	-	
84	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	D	
85															
	Total O&M		7,548	214	1,454	12	626	- 0	128	0		399	0	0	4,2
	Total O&M Allocators		1.00000	0.02838	0.19262	0.00152	0.08299	0.00000	0.01693	0.00000	0.05532	0.05282	0.00000	0.00000	0.569
88	1111 11 211 1 25 2 2 1 45 3														
	Add Uncollectible Acct Exp on Rev. Incr/(Decr) Total Adjusted O&M		7,548	214	1,454	12	626		128	-	418	399			4,2
391	Total halpstee obtain		7,540	2,14	4,434	14	020		120	_	410	333			4,23
392															
	Depreciation Expense														
	Production Plant														
395	Production Base Demand		706	706			-		-	-				-	-
96	Production Intermediate Demand		50 70	50 70	-			-	-						
397 398	Production Peaking Demand Production Solar Demand		151	151		-	-	-	-	-	-	-	-	-	-
399	Retail 100%. Removed		151	131		- :								-	
100	Production Plant Total		977	977	0	0	0	0	0	0			0	0	
101	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
102															
	Transmission Plant														
04	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
105	Production Intermediate Demand Production Peaking Demand		0 2	0 2				•					-		-
87	Production Solar Demand		,	2											
08	Transmission		34			34							_		
109	Transmission - Radials		0			0									
10	Distribution Primary														
11	Transmission Plant Total		42	8	٥	34	0	0	0	D	۵	D	0	۵	
12	Transmission Plant Allocators		1.00000	0.19627	0.00000	0.80373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
14	Total Prod and Trans Plant		1,019	985	0	34	0	0	0	0	0	٥	0	0	
	Prod and Trans Plant Allocators		1.00000	0.96673	0.00000	0.03327	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
115															
	Distribution Plant														
16 17			1,224	-	-	-	1,224	-	-	-	-	-	-	-	-
16 17 18	Distribution Primary									*	-	-	•	-	•
16 17 18 19	Distribution Primary (MDS)							-	307	-	-	-	-	-	-
16 17 18 19 20	Distribution Primary (MDS) Distribution Secondary		307	-	-										
116 117 118 119 120	Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS)			-	:					-			-		
116 117 118 119 120 121	Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secvice		612		:					-	612		-	-	-
116 117 118 119 120 121 122 123	Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Service Distribution Matering			:		-	•	-	-		612	936	:	-	-
415 416 417 418 419 420 421 422 423 424 425	Distribution Primary (MDS) Distribution Secondary Distribution Secondary (MDS) Distribution Secvice		612								612	936	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 89 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 11 LIGHTING ENERGY BY FUNCTION

Part		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
											Distribution					
					Production	Production	Transmission	Distribution	Distribution	Distribution		Distribution		Interruptible	Lighting	Customer
Present Resentes 1	No.	Lighting Energy by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment		Billing/Info.
Company Comp				2000								CUSTOMER			DIRECT	
1	427	Distribution Plant Total		3,078	0	0	0	1,224	0	307	0	612	936	0	0	0
1		Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39752	0.00000	0.09964	0.00000	0.19882	0.30403	0.00000	0.00000	0.00000
14 11 11 12 12 13 13 14 15 15 15 15 15 15 15		The second second second														
1-12 1-12																
1-30 Tayle Tense and Deline 1,000 2,		(otal Irans and Dist Plam Allocators		1.00000	0.00265	0.00000	0.01067	0.39215	0.00000	0.09829	0.00000	0.19615	0.29992	0.00000	0.00000	0.00000
Second S		Total Prod, Trans and Dist Plant		4,097	985	0	34	1,224	D	307	D	612	936	D	D	D
1		Total Prod, Trans and Dist Plant Allocators		1.00000	0.24044	0.00000	0.00827	0.29865	0.00000	0.07485	0.00000	0.14937	0.22841	0.00000	0.00000	0.00000
April September Septembe		100														
Part 1000, tour = 1000 1				1.040	27	224				20			24			rea
14 15 15 15 15 15 15 15							- 4					444				
See See English Part Folds 1,58 72 221 2 0 0 10 0 44 1 0 0 0 0 0 0 0 0 0 0 0 0 0				345				-						-	-	
Mary				1.383	37	221	2	92	0	20	0	44	31	0	0	936
48							0.00111				0.00000			0.00000	0.00000	
Mark Park																
Segreg S																
Mary Standard 1,00000 0,000000 0,00000						-	-	-	-	-						
Act Color																
Mary		Life ay Storage Frant Filocators		0,0000	0.00000	0,00000	0.00000	0,00000	0.00000	0,00000	0.00000	0.00000	0.00000	0,0000	0,0000	0.00000
Mary		Other														
Start March Marc															-	
Act 1.000%, Class = PRotein					-			-	-	-	-	-				
Secondary Seco						0			-		-			-	-	D
Real Lift No. Class = Provided S						-	0	2	-	D	-	1		-	-	
Act					•	•			•	٠.	-	-	235		-	
Setal Blook					1					. •			-			
Second S								-		-				_	-	
Spin	457	Wholesale 100%					-	-	-							
		Other Plant Total		436	2	D	D	5	D	9	D	2	236	D	D	182
1		Tanal Danasaintina Europea		F 0:16	1.025	224	26	1 221		226		650	1 202		0	1 110
Add Tasks Officer than Income Tax																
463 Sales Other than Income Tax 465 Sales Other than Income Tax 466 Sales Other than Income Tax 467 Sales Other than Income Tax 468 Sales Other than Income Tax 468 Sales Other than Income Tax 468 Sales Other than Income Tax 469 Sales Other than Income Tax 460 Sales Other than Income Tax 470 Total Tax Expense 470 Total Tax Expense 471 Sales Other than Income Tax 472 Sales Other than Income Tax 473 Sales Other than Income Tax 474 Sales Other than Income Tax 475 Sales Other than Income Tax 475 Sales Other than Income Tax 476 Sales Other than Income Tax 477 Sales Other than Income Tax 478 Sales Other than Income Tax 478 Sales Other than Income Tax 479 Sales Other than Income Tax 470 Sales Other than Income Tax 4		Total Depreciation Expense Andicators		1.00000	0.17518	0.03733	0.00002	0.22321	0.00000	0.03073	0.00000	0.11120	0.20326	0.00000	0.00000	0.10030
Act																
Medical Plant Medical Plan	464	Taxes Other than Income Tax														
Tames Face																114
Second S				947		17	12		-	73	-	152		-	-	
Refail Line Substitute							-		-							-
70 dral Taxes Other 1,148 156 59 13 396 0 77 0 161 108 0 0 178 71 dral Taxes Other Allocator 1,0000 0,1362 0,05161 0,05103 0,34481 0,0000 0,06742 0,0000 0,13986 0,0000 0,0000 0,0000 0,15555 72 dral Taxes Other Allocator 1,0000 1,1362 0,05161 0,05103 0,34481 0,0000 0,06742 0,0000 0,13986 0,00000 0,0000 0,00000 0,15555 73 dral Revenue 1,0000 1,1362 1,0000 1,1362 1,0000 1,1362 1,0000 1,1362 1,0000 1,1362 1,0000 1,1362 1,0000 1,1362 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,0000											- 5	4.0		-	-	140
471 Total Taxes Other Allocator 72				1.148	156	59	13	396	D	77	D	161	108	D	D	178
678 State Femoral Full Femoral Line 13 12,410 2,546 2,577 1,706 2,208 0 996 0 1,332 284 2 0 759 679 Total Revenue Line 23 12,410 2,546 2,577 1,706 2,208 0 996 0 1,235 1,708 0 0 5,594 670 Total Revenue Line 20 16,605 1,304 1,724 50 2,340 0 540 0 1,235 1,708 0 0 5,594 671 Met Oper Income (NO) before Tax Line 20 1,959 1,152 843 1,646 1331 0 456 0 96 (1,424) 2 0 4,835 674 Met Revenue Line 8 x WACC 1,949 298 48 25 762 1,477 - 296 205 - 1090 675 Met Revenue Line 8 x WACC 1,949 298 48 25 762 - 147 - 296 205 - 1090 676 Met Revenue Line 8 x WACC 1,949 298 48 25 762 - 147 - 296 205 - 1090 677 Met Revenue Line 8 x WACC 1,949 298 48 25 762 - 147 - 296 205 - 1090 678 State Income Tax Expense 68 State Income Tax Expense 68 Fed & S Permanent Differences 155 Sch. 12 111 20 3 1 39 - 8 - 18 12 - 9 68 State Taxable Income Line 4248 17,366 272 720 1,565 (2,019) 0 56 0 (739) (1,990) 2 0 0 0 68 State Taxable Income Tax Expense 69 State Taxable Income Tax Expense 69 State Taxable Income Tax Expense 60 State Taxable Income Tax Expense 61 State Taxable Income Tax Expense 62 State Taxable Income Tax Expense 63 State Taxable Income Tax Expense 64 State Taxable Income Tax Expense 65 State Taxable Income Tax Expense 65 State Taxable Income Tax Expense 66 State Taxable Income Tax Expense 76 State Taxable Income Tax Expense 77 State Taxable Income Tax Expense 78 State Taxable Income Tax Expense 79 State Taxable Income Tax Expense 79 State Taxable Income Tax Expense 70 State Taxable Income Tax Expense 70 State Taxable Income Tax Expense 71 State Taxable Income Tax Expense 71																
An in the Second Seco		1000 1100 100							2000		2000	- ''			17042	
475 Total Revenue Lime 13 12,410 2,56e 2,577 1,706 2,208 0 996 0 1,332 284 2 0 79 476 Total Depart Reported Flax Line 20 16,605 2,346 1,724 60 2,240 0 940 0 1,232 1,288 0 0 5,594 477 Net Oper Income (NO) before Tax Line 8 x WACC 1,949 28 48 25 762 - 147 - 2.96 20 - 2.95 20 - 2.96 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 - 2.95 20 1.628 2 7.50 1.600 20 2.9																
476 Total Open- Exp. Bethere Tax. 146 5 1,394 1,794 50 2,340 0 540 0 1,235 1,708 0 0 5,594 78 Not Open- Exp. Bethere Tax. 12,155 1,152 543 1,646 1,331 0 456 0 596 1,4421 2 0 4,593 478 Internet Expense 10,186 1,194 2,28 48 2,5 762 147 2,956 2,05 2 1,500 480 1,000 before Tax. Less Intersect 481 State Incomer Tax. Expense 481 State Incomer Tax. Expense 482 Not Open- Income less Int. Exp. 483 1,000 before Tax. Less Intersect 484 State Incomer Tax. Expense 485 1,000 before Tax. Less Intersect 486 State Incomer Tax. Expense 487 1,000 before Tax. Less Intersect 488 1,000 before Tax. Less Intersect 489 2,000 before Tax. Less Intersect 480 2,000 before Tax. Less Intersect 480 2,000 before Tax. 481 1,000 before Tax. 482 2,000 before Tax. 483 1,000 before Tax. 484 2,000 before Tax. 485 2,000 before Tax. 486 2,000 before Tax. 487 2,000 before Tax. 488 3,000 before Tax. 489 2,000 before Tax. 489 2,000 before Tax. 489 3,000 before Tax. 489 3,000 before Tax. 489 4,000 before Tax. 489 5,000 before Tax. 489 5,000 before Tax. 489 5,000 before Tax. 489 5,000 before Tax. 489 6,000 before Tax.		Income Tax Expense	079.10			3 354	. 00	-46		5.5			122		_	
477 Met Oper Income (1/01) before Tax 1,255 1,522 843 1,646 1,532 0 456 0 96 1,424 2 0 4,535 478 Internet Expense																
478 Internet Expense Line 8 x MACC 1,949 298 48 25 752 - 147 - 296 205 - 359 479 NOI before Tax Less Interest Line 8 x MACC 1,447 5 854 755 1,621 (893) - 369 - (199) (1,628) 2 - (5,004) 480 481 State Income Tax Expense 482 Net Oper Income Less Int. Exp. 483 Fed & S Permanent Offerences JSS Sh. 12 111 20 3 1 39 - 8 - 18 12 - 9 484 State Temporary Offerences JSS Sh. 12 (3,385) (601) [78] (368) (1,165) - (2,54) - (356) (374) - (2,56) 485 State Taxable Income 486 State Taxable Income 487 Line 479 (4,145) 854 775 1,621 (893) 0 309 0 (199) (1,628) 2 0 (5,004) 488 State Temporary Offerences JSS Sh. 12 (3,385) (601) [78] (368) (1,165) - (2,54) - (356) (374) - (2,56) 485 State Taxable Income 488 State Taxable Income 489 State Taxable Income 489 State Taxable Income 489 State Taxable Income 489 State Taxable Income 480			THIS TO													
479 NO letter Tax Less Interest Ln 477 - Ln 478			Line 8 x WACC								-				-	169
481 State Income T as Essente: 2 Net Oper Income Lesi Int. Esp. 3 Sch. 12 111 20 5 1 39 0 109 0 (139) (1,628) 2 0 6,5004 483 Fed. & S Permanent Differences JS Sch. 12 111 20 5 1 3 9 0 18 0 18 12 0 9 484 State Temporary Differences JS Sch. 12 3,352 (601) (78) (38) (1,155) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	479								l		-			2	-	(5,004)
482 Net Oper Income Less Int. Exp. Line 479 (4,145) 854 755 1,621 (893) 0 309 0 (1,99) (1,628) 2 0 (5,004) 483 Feed & Ster Permanent Differences JSS Sch. 12 111 2 3 1 3.99 8 1.8 1.2 - - 9.9 464 State Temporary Offerences JSS Sch. 12 (3,352) (601) (75) [36) (1,165) - (254) - (550) (374) - - (256) 485 State Taxable Income Lin 482-484 (7,386) 272 7.20 1,585 (2,019) 0 65 0 (739) (1,990) 2 0 6,528 485 State Incomer Tax Rete 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																
483 Fed & S Permanent Differences ISS Srb. 12 111 20 5 1 39 8 18 12 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9																
494 State Femporiny Differences JSS Sch. 12 [3,352] (601) [78] [36] (1,165) (254) (558) (374) (226) (226) (455 State Favable Income Inc											0				0	
485 Statre Taxable Income tn 492494 (7,386) 272 720 1,585 (2,019) 0 65 0 (739) (1,990) 2 0 (5,281 486 State Income Tax Rate 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50% 5,50%											-				-	
486 State Income Tax Rate 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50%																
			LII 40Z.404													
			Ln 485 x Ln 486													(290)

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

Page 90 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 11 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	184	33	4	2	64	-	14	-	31	21	-	-	1
489	State Portion of Direct Adjs.	JSS 5ch. 12	0	D	0	0	D	D	0	D	D	0	D	D	
490 491	Total State Income Tax Exp.	Ln 487:489	(222)	48	44	89	(47)		17		(10)	(89)	0		(27
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(4,145)	854	795	1,621	(893)		309		(199)	(1,628)	2		(5,00
494	Fed & St Permanent Differences	JSS Sch. 12	111	20	3	1	39	-	8	-	18	12	-	-	
495	Fed Temporary Differences	JSS Sch. 12	(3,246)	(582)	(76)	(35)	(1,128)		(246)		(540)	(362)			(27
496	State Income Tax Exp. (Gur.)	Line 487	406	[15]	(40)	(87)	111		(3)	*	41	109	(0)		29
497	Fed. Taxable Income	Ln 493:496	[6,874]	276	683	1,499	(1,871)	10000	68	100000	(680)	(1,868)	2	100 500	(4,98
498	Fed. Income Tax Rate	The state of the s	21.00%	21.00%	21.00%	21.DD%	21.0D%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(1,443)	58	143	315	1393)		14	-	(143)	(392)	0		(1,04
500	Current NOL Adjustment	JSS Sch. 12	0	*	*		75.00	*	*			*	* .		1.2
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,443)	58	143	315	(393)	-	14	-	(143)	(392)	0	-	(1,04
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	682	122	16	7	237	-	52	-	113	76	-	-	5
503	State Income Tax (Def.) Deduction	En 488 x Ln 498	(89)	[7]	[1]		(18)	-	(6)	-	(6)	(4)		-	5
504	Federal Income Tax (ITC)	JSS Sch. 12	(7) (314)	(1)	(0)		(2)	-	(1)	-	(1)	(1)	-	-	. (
505 506	Federal Income Tax (PTC) Federal Portion of Direct Adis.	JSS Sch. 12 JSS Sch. 12	(314)	(73) (0)	(12) (0)		(69) (1)	-	(22)	-	(57) (0)	(3E) (0)	-	-	(4
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(115)	(21)	(3)	(1)	(40)	-	(9)	-	(19)	(13)	-		ſ1
508	Total Federal Income Tax Exp.	Ln 501:507	(1,240)	78	144	319	(282)		31		(114)	(373)	, n		(1,04
509	Total receial income rax exp.	EN SOL SO	(1,240)	,,	244	315	(202)	-	32	-	(114)	(3,3)	٠	-	(1,04
510	Total Current Fed. & St. Income Tax	En 487 + Ln 501	(1,850)	73	183	402	(504)		18		(184)	(502)	D		(1,33
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	827	148	19	9	287		63		138	92			7
512	Total Direct Adjs.	Ln 489 + Ln 506	[3]	(0)	(0)	(0)	(1)		(0)		(0)	(0)			í
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(115)	(21)	(3)		(40)		(9)	_	(119)	(13)	-		11
514	Total Amortization of ITC	Line 504	(7)	(1)	(0)		(2)		(1)		(1)	(1)			(
515	Total Amortization of PTC	Line 505	(314)	(73)	(12)		(69)		(22)		(57)	138)			(4
516	Parent Debt Tax Adjustment	JSS Sch. 12	[40]	(7)	(1)		(14)		(3)	-	(7)	(4)	_	-	, (
517 518	Total Income Tax Expense	Ln 510:516	(1,501)	119	187	406	(343)	-	45	-	(130)	(455)	0	-	(1,32
519 520	Effective Tax Rate	Ln 510:512 /Ln479	24.73%	25.88%	25.42%	25.36%	24.36%	0.00%	25.97%	0.00%	23.22%	25.17%	25.35%	0.00%	25.30
521 <u>j</u>	ncome Tax Expense Based on Return														
	federal Income Tax (FIT) Calculation			1,072	171	91	2,739		530						
523 524	Return on Rate Base	Line 26 Line 8 x WACC	7,009	(298)	(48)		(762)		(147)		1,063	736 (205)		-	60 (16
525	Interest Expense Permanent Diff Fed & State	JSS Sch. 12	111	20	(48)	[25]	39		(147)		18	12		-	(16
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(3)	(0)	(0)	(0)	(1)		(D)		(D)	(D)			1
527	Federal Income Tex (ITC)	JSS Sch. 12	(7)	(1)	(0)		(2)		(1)		(1)	(1)			i i
528	Federal Income Tax (PTC)	JSS Sch. 12	(314)	(73)	(12)		(69)		(22)		(57)	(38)		· ·	14
529	Amort of Excess ADIT	JSS Sch. 12	(115)	[21]	(3)		(40)		(9)		(19)	(13)			11
530	Parent Debt Tax Adjustment	JSS Sch. 12	[40]	(7)	(1)		[14]		(3)		(7)	(4)			1
531	Temporary Diff Federal	JSS Sch. 12	(3,246)	(582)	(76)		(1,128)		(246)		(540)	(362)			(27
532	Deferred Tax Federal	Ln 531 x Ln 498	682	122	16	7	237		52		113	76	- 1		5
533	Base for FIT Computation	Ln 523:532	2,128	231	51	36	999	-	161	-	274	201	-		17
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.2658
535	Net FIT Allowable	In 533 x In 534	566	61	14	9	266		43		73	53			4
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(3)	(0)	(0)	(0)	(1)		(0)	-	(0)	(0)	-	-	(
537	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)		(1)		(1)	(1)		_	1
538	Federal Income Tax (PTC)	JSS Sch. 12	(314)	(73)	(12)		(69)		(22)	-	(57)	(38)	-	-	[4
539	Amort of Excess ADIT	JSS Sch. 12	(115)	(21)	(3)	(1)	(40)		(9)		(19)	(13)			[1
540	Total FIT before Adding Deferred	Ln 535:539	127	(34)	(1)	6	153		11	-	(5)	1	-	-	(
541	Total FIT - Deferred	Line 532	682	122	16	7	237		52		113	76			5
542	Total FIT - Current & Deferred	Ln 540:541	808	88	15	14	390	100	63		109	77			5
543	and the second s														
	state Income Tax (SIT) Calculation														
544 § 545	NOIBT	Line 44	7,009	1,072	171	91	2,739	-	530	-	1,063	736	-	-	60
544 5		Line 44 Line 27 x WACC USS Sch. 12	7,009 (1,949) 111	1,072 (298) 20	171 (48) 3		2,739 (762) 39	:	530 (147) 8	:	1,063 (296) 18	736 (205) 12	-		60 (16

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 91 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 11 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	184	33	4	2	64		14		31	21	-		16
550	Net FIT Allowable	Line 542	30E	38	15	14	390	-	63		109	77			53
551	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	[7]	(1)	(0)	(14)		(3)		(7)	(4)			(3
552	Base for SIT Computation	Ln 545:551	2.771	306	66	46	1.291	-	210	-	360	263			228
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	161	18	4	3	75		12		21	15			13
555	Total SIT - Deferred	Line 549	184	33	4	2	64		14		31	21			16
556	Total SIT - Current & Deferred	Ln 554:555	346	51	8	5	139		26		52	36			29
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	[7]	(1)	(0)	(14		(3)		(7)	(4)			(3
560	Total FIT & SIT Based on Return	Lines 542,556	1,114	132	22	18	515		86		154	109	-	10	79
561	Total Income Tax Allocator		1.00000	0.11820	0.01971	0.01624	0.46257	0.00000	0.07709	0.00000	0.13799	0.09740	0.00000	0.00000	0.07080
562	Total Income Factoriates		2,000,00	0.11020	0.01371	0,01024	0.40257	0,00000	0.07702	0.00000	4,20,33	0.03740	0.00000	0.00000	0.07000
563															
	abor Allocator														
565	Production Base Demand		57	57											
566	Production Intermediate Demand		10	10											
567	Production Peaking Demand		8	8											
568	Production Solar Demand		0	0											
569	Production Base Energy		339		339										
570	Production Intermediate Energy		42	-	42	_	_	_	_	_	_	_		_	_
571	Production Peaking Energy		18		18										
572	Production Solar Energy		55	_	55	_	_	_	_	_	_		_	_	_
573	Subtotal Production		529	75	454	0	Ö	Ď.	0	Ď.	0	n n	n n	0	ñ
574	Transmission		4	1	-	3									
575	Distribution		368		_		190	_	41	_	91	61	_	_	_
576	Subtotal Prod, Trans and Dist		915	76	454	3	190	D	41	D	91	61	D	D	D
577	Customer Accounts		881		-		-					3			879
578	Customer Service & Info.		160												160
579	Seles		179		-				-						179
580	Subtotal before Admin & Gen		2,136	76	454	3	190		41		91	64			1.218
581	Admin & General		957	34	203	1	85		19		41	28			546
582 T			3.094	110	657	5	275		50		132	92	-		1.764
583	Total Labor Allocator		1.00000	0.03560	0.21235	0.00148	0.08873	0.00000							

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 92 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ie).	Lighting Facilities by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
_	(i resent Nevende)			DENINITO	LIVERGI	DEIGNAGO	DEMINIS	COSTONIER	DENIKNE	COSTONIER	COSTONIER	COSTONIER	COSTORIER	Dille	COSTONIE
	late Base														
2	Electric Plant in Service	Line 105 Line 171	845,491 (260,774)	-	-		-	-	-	-		-		845,491 (250,774)	-
4	Accum. Depreciation & Amort. Net Plant in Service	Line 1/1	584,717											584,717	
5	Construction Work in Progress	Line 229	2,814	:		:	:				:		:	2,814	
6	Plant Held for Future Use	Line 239	65											65	
7	Working Capital	Line 265	12,131	-	-	-	-	-	-	-	-	-	-	12,131	
8	Total Rate Base		599,726		-		-	-				-		599,726	
9	Revenue														
11	Class Revenue	Line 287	88,800		_	_	_	_			_	_	_	68,880	
12	Revenue Credits	Line 307	16	_	-	-	_	_	_	_	_	_	_	16	
13	Total Revenue		28,215	-	-			-	-	-	-	-		85,816	
14															
15 C	Operating Expense	27.1												45.277	
16	Operations & Maintenance	Line 390 Line 460	13,714	-	-	-	-	-	-	-	-	-		13,714	
18	Depreciation Tax Other Than Income Tax	Line 470	36,366 5,975			:								36,366 5,975	
9	Gain/Loss on Disposition	Line 471	[42]								-			(42)	
0	Operating Expense before Tax	LINE 47 2	56,013		74.	-	- 77	- 0	17.		-			56,013	
1	Income Tax Expense	Line 517	2,610		-		2				-			2,610	
2	Total Operating Expense		58,623		-	-	1.5						1.6	58,623	
3															
4 5	Return														
5	Net Operating Income Earned	in 13 - Ln 22	80,198	-	-		-	-	-	-	-	-	-	30,193	
7	Net Operating Income Required Return Excess/(Deficiency)	Ln 8 x Ln 34 Ln 25 - Ln 26	39,622 (9,429)					-						39,622 (9,429)	
8	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3438	1.3438	1.3438	1,3438	1,3438	1,3433	1,3433	1.3433	1.3433	1,3433	1.3433	1.34
9	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(12,666)	1,5135	2,5135	1,5455	113130	10130	215435	110430	113433	1.0+33	110133	(12,666)	110
ō	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(,,											(,,	
	otal Class Cost of Service	Ln 26+22-12	98,229					-	-	-	-			98,229	
32															
3	Rate of Return Earned	Ln 25 / Ln 8	5.03%	0.00%	0.00%							0.00%		5.03%	
4	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.
35		In 11	88,800											88,800	
37		Ln 29	12,666											12,666	
88		Ln 37 / Ln 36	14.26%											14.26%	
9															
40															
	Gross Electric Plant In Service Production Plant														
13	Production Plant Production Base Demand														
4	Production Intermediate Demand			-	-						-		-		
5	Production Peaking Demand														
16	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	
17	Retail 100%, Removed						-								
8	Production Plant Total		Ð	0	D	D	D		D	D	D	D	D	D	
9	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
0	ransmission Plant														
1 I 2	Production Base Demand								_						
3	Production Intermediate Demand						- :		- :		- 1			_	
4	Production Peaking Damand								-	-			-	-	
5	Production Solar Demand			-	-			-	-	-	-	-		-	
6	Transmission			-	-			-	-	-		-	-	-	
57	Transmission - Radials			-					-	-		-		-	
58	Distribution Primary				-					4	-				
59 60	Transmission Plant Total Transmission Plant Allocators		0.00000	0.00000	0.00000		0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 93 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61 62 63 64	Total Prod and Trans Plant Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
66	Distribution Primary														
67	Distribution Primary (MDS)				-	-	-	-	-	-	-		-	-	-
68 69	Distribution Secondary Distribution Secondary (MDS)		:	:	:					- :		:	:		
70	Distribution Service		:		:						:			:	
71	Distribution Metering														
72	Lighting Facilities		821,771		-			-	-	-	-	-	-	821,771	-
73	EV Solution						-					-		-	
74	Distribution IS Equipment			-	-		-	-	-	-	-	-	-	-	-
75 76	Distribution Plant Total Distribution Plant Allocators		821,771 1.00000	0.00000	0.0000.0	0	0.00000	0.00000	0.00000	0.00000	0.00000	0	0.00000	821,771 1.00000	0.00000
77	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	D	0	D	D	821,771	
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83	Seneral & Intangible Plant														
85	Labor		23,719						_					23,719	
86	Retail 100%, Class = # Bills		-				-	-	-	-	-	-	-	-	
87	Retail 100%, Removed							-		-					
88	General & Intangible Plant Total		23,719	0	0	0	0		0	0	0	0	0	23,719	0
89 90	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
	Energy Storage Plant														
92	Energy - Production Total Seles				-		-	-		-		-	-	-	
93	Energy Storage Plant Total		0	0	0	0	0		0	0	0	0	0	0	C
94 95	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Other														
97	Lebor														
98	Retail 100%, Class = # Bills														
99	Retail 100%, Class = T&D								-						
100	Retail 100%, Ramoved													-	
101	Wholesale 100%						-	-	-	-		-	-	-	-
102	Production Base Demand Other Plant Total		- 0	- 0	. 0	- 0	- 0		- 0	- 0	- 0	- 0	- 0	- 0	
104	Cather Flant I btal		U		b	b	b	b		ь	b		b	b	
	Total Gross Electric Plant in Service		845,491	0	.0	D	0	D	D	D	D	D	D	845,491	
106	Total Gross Electric Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000D	0.00000
107	th this energy of the same		1531,313	7,200	energed)	8.400	0.00	130827			811.04	17.9 (0.71)	T. Service	71.00	gentin
108															
	Accumulated Depreciation Production Plant														
111	Production Base Demand														
112	Production Intermediate Demand		-		-	-					-		-		-
113	Production Peaking Demand													-	-
114	Production Solar Demand		•	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed			-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	D	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Fransmission Plant														
120	Production Base Demand														

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 94 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		-						-		Distribution					
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
lo.	Lighting Facilities by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand				-	-		-	-	-	-		-		-
123	Production Solar Demand			-	-	-	-	-	-	-	-	-		-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials			-	-	-		-	-	-	-	-	-	-	-
126	Distribution Primary				-	-	-		-		-	-			-
127 128	Transmission Plant Total Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
129	Fansmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
130	Total Prod and Trans Plant		0	0	0	0	0		0	0	D	D	D	D	
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
132	Plod and Trans Plant Priocators		0.00000	D.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Distribution Plant														
134	Distribution Primary														
135	Distribution Primary (MDS)														_
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-		-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution			-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		249,799							-				249,799	
142	Distribution IS Equipment			-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		249,799	0	0	0	0	0	0	0	D	0	0	249,799	
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.09000	0.0000
145															
146	Total Trans and Dist Plant		249,799	0	0	. 0	0	0	0	D	D		0	249,799	12.50
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	. 0	0	249,799	
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
153	General & Intangible Plant Labor		10.075											10.075	
154	Retail 100%. Class = T&D		10,975			-	-	-	-	-	-			10,975	-
155	Retail 100%, Class = # Bills												-	-	
156	General & Intangible Plant Total		10,975				. 0		. 0	. 0	. 0	D		10,975	
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.0000
158	delict of or internal place in the first processors		2.00000	0.0000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000	0.55555	0.0000	0.55050	2.0000	0.5500
	Energy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total			0	0	0	0	0	0	D	D	0	D	0	
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
163															
164 (Other														
165	Labor		0	-		-	-	-	-	-	-	-		0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		D	0	0	0	0	0	0	D	D	D	D	D	
170	and the second second														
	Total Accumulated Depreciation		260,774	0	0		0		0	0	0	0		260,774	
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0,0000
173															
174	and the second s														
	Net Plant In Service		_				_				_	_	_	_	
176	Production Gross Plant		0	0	0	0	0		0	0	0	0	0	0	
177	Production Reserve		0	0	0	0	0		D	0	0	D	D	0	
178	Production Net Plant		0	0	0	0	0		0	0	0	0	0	0	
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
180	Townstein Const No.		1.2	5.20	0	D	0	D	D	D	D	D	D		
181	Transmission Gross Plant Transmission Reserve		0	0.0	D	0	0	D	D	0	U D	U D	D	0	
154	Familianion Reserve		U	U	U	U	U	U	Ų	U	U	U	Ų	U	C

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 95 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0		0	0	0	0	0	0	0.000
84	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
85 86	Distribution Gross Plant		821.771	0	0	D	0	D	0	D	D	D	D	821,771	
87	Distribution Reserve		(249.799)	0	0	D	0		D	D		D	D	(249.799)	
88	Distribution Net Plant		571.972	0	0	0	0		0	0	0	0	0	571,972	
69	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
90															
91	General & Intangible Gross Plant		23,719	0	0	0	0		0	0	0	0	D	23,719	
33	General & Intangible Reserve General & Intangible Net Plant		(10,975)		0	D 0	0		D 0	0	D 0	D 0	0	(10,975) 12,745	
94	General & Intangible Net Plant Allocators		1.00000	0.00000	9.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
95	Series at at mental and record and residence at		110000	5.0000	5,00000	Diddood	5.00000	0.0000	0.0000	0.0000	0.0000	0.00000	0.0000	1.00000	0.0000
6	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
17	Energy Storage Reserve		0	0	٥	٥	0	۵	0	0	0	0	0	D	
18	Energy Storage Net Plant		0	D	0	0	0		D	D	D	D	D	0	1.5
99	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
00	Other Gross Plant		0	0	0	0	0	0	0	0	0	0			
J1 J2	Other Gross Plant Other Reserve		(0)	0	0	0	0		0	0	0	0	0	0 (D)	
03	Other Net Plant		[0]	0	0	0	0		0	D	D	D	0	(0)	
14	Other Net Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
15															
06	Total Gross Plant		845,491	0	0	0	0	0	D	D	0	D	D	845,491	
37	Total Reserve		(260,774)	0	0	0	0		0	0	0	0	0	(260,774)	
38	Total Net Plant in Service		584,717	0	0	0	0		0.00000	0	0	0	D	584,717	
10	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
11															
	onstruction Work in Progress														
13	Production Base Demand		8			-									
14	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
.5	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
6	Production Solar Demand		•		-				•	•		•	•	•	
17	Transmission Distribution Primary														- :
19	Distribution Primary (MDS)								- :						
0	Distribution Secondary											-			
1	Distribution Secondary (MDS)														
2	Distribution Service														-
3	Distribution Metering						-		-	-	-				
4	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
6	Distribution IS Equipment		444			-			-				-	444	
7	Labor Retail 100%, Class = Net Plant		13761	- :		- 1				1		- 1		(376)	
8	Retail 100%, Removed		15/01	-					-				_	(5/0)	-
9	Total Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	2,814	
0	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
31															
32															
33 1	lant Held for Future Use														
54	Production Base Demand Production Peaking Demand			-	5		7				7	1	5	100	
66	Transmission													į.	
	Distribution Primary														
7	Labor		65		_	-					-		_	65	
										_					
8	Plant Held for Future Use Total		65	0	0	0	0				0			65	200
37 38 39 40			65 1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	65 1.00000	0.0000
88	Plant Held for Future Use Total														

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 96 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand			-	-	-		-	-		-		-		-
245 246	Production Intermediate Demand Production Peaking Demand						- :		- :	-					
247	Production Base Energy									-			_	_	_
248	Production Intermediate Energy				-					-	-		-	-	-
249	Production Peaking Energy														
250	Production Solar Demand					-		-	-	-	-		-	-	-
251	Energy Avg Rate Sales						-			-		-		-	
252 253	Distribution Metering Labor							•	•	-		•			
254	WTD O&M Expense		(9,375)	:	:	:		:		:	- :	:	· ·	(9,375)	· ·
255	Retail 100%, Class = # Bills		(2,273)			-		-		-				(4,5,5)	
256	Retail 100%, Class = Prod											-		-	
257	Retail 100%, Class = Net Plant		14,977		-	-	-	-	-	-	-	-	-	14,977	-
258	Retail 100%, Class = T&D		15,8901		-	-	-	-	-	-	-	-	-	(5,890)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261 262	Wholesale 100% Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,418											12,418	
264	Gross Trans Plant		-	_	_	_	_	_	_	_	-	_	-	22,420	-
265	Total Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	12,131	0
256	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268	V 100														
	tal Rate Base Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	845,491	0
271	Accumulated Depreciation		(260,774)	0	0	0	0		0	0	0	0	0	(260,774)	0
272	Net Electric Plant in Service		584,717	0	0	0	0		0	0		0	0	584,717	0
273	Construction Work in Progress		2,814	0	0	0	0		0	0	0	0	0	2,814	D
274	Plant Held for Future Use		65	ō	ō	ő	ő	ō	ō	ő	ō	ō	ō	65	ō
275	Working Capital		12,131	D	D	D	0	D	D	0	D	0	D	12,131	D
276	Total Rate Base		599,726	0	0	0	0		0	0		0		599,726	0
	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279	no Revenue														
281	Present Revenue														
282	Production Solar Demand							-							
283	EV Solution														
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		98,800	-	-	-	-	-	-	-	-	-	-	88,800	-
286	Wholesale 100%														
287 288	Total Class Revenue		88,800 1.00000	0.00000	0.00000	0 00000	0 20000		0 00000	0.00000	0.00000			88,890 1.00000	0.00000
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		95,636	_	_	_	_	_	-	-	-	_	-	95,636	_
292	Less Lighting Facilities		(95,636)											(95,636)	
293	Return & Pretax Op Expinet of Lighting Fac.		-		-				-						
294	Function Affocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
	venue Credits Transmission														
298	Distribution Primary														
300	Distribution Secondary							- :	- :	- :	- 1				
301	Distribution Service					-		-	-	-			_	-	
302	Lighting Facilities					-		-	-	-	-		-	-	
303	Retail 100%, Class = # Bills				-	-		-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod														

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DUKE ENERGY FLORIDA

CLASS COST OF SERVICES TUDY - FINAL SETTLEMENT

CLASS COST OF SERVICES TUDY - FINAL SETTLEMENT

PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

SCHEDULE IND. 1J

PRODUCTION CAPACITY ALL COST TO A GREEN COST TO A CAPACITY ALL COST TO A GREEN COST TO A CAPACITY ALL COST TO A CAPACITY A CAPACITY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305			-					-	-		-		-		
306	Rate Bese Total Revenue Credits		16	- 0	- 0		- 0	- 0	. 0	- 0	- 0	. 0	- 0	16 16	. 0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309									3743434	******	31003255				
310															
	O&M Expense														
312	Production Demand Production Base Demand				2				0.						100
314	Production Intermediate Demand						-		1	:	-	-			
315	Production Peaking Demand									_			_		
316	Production Solar Demand					-	-								-
317	Production Demand O&M Subtotal			0	0	0	0	0	0	D	D	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319	Production Energy														
321	Production Base Energy		_			_	_			_	_				
322	Production Intermediate Energy		-	_	_	-	_	_	_	_	_	_	_	_	_
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy				-					-					
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	D	D	D	D	D
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327 328	Production O&M Total		0	0	0	0	0	0	0	0		0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330	Production oath rotal Andcators		0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-		-	-	-	-		-		-		-
336 337	Transmission Transmission - Radials			-		200	-	250				-			1.5
338	Transmission O&M Total		- 0	0	0	0	0	0	0	0	0	Ď	0	D	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
	Distribution														
342											-	-			
343	Distribution Secondary Distribution Service										-			•	
345	Distribution Metering			:							:	:			· ·
346	Lighting Facilities		10,015					-			-			10,015	
347	EV Solution														-
348	Distribution IS Equipment			-	-	-	-	-	-	-	-	-	-	-	
349	Distribution O&M Total		10,015	0	0	0	0	0	0	0	0	0	0	10,015	D
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351	Customer Accounting														
353	Distribution Service		_	_	_	_		_		_	_	_	_	_	_
354	Distribution Metering					-									
355	Retail 100%, Class = # Bills			-	-	-	-		-	-			-		
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	D	D
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358	C-+														
359	Customer Serv & Info. Retail 100%. Class = # Bills														
361	Customer Serv & Info. O&M		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363													2.22500		
	Sales														
365	Retail 100%, Class = # Bills													_	_

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

	OST OF SERVICE STUDY - FINAL SETTLEMENT FED TWELVE MONTHS ENDED DECEMBER 31, 2025 ITION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD														NO: 20240025-EI CHEDULE NO. 1J ES BY FUNCTION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367 368	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
369	Admin and General														
370 371	Labor Distribution Primary		2,942		-	-	-		-	-	-	-	-	2,942	-
372	Gross Total Plant		757											757	
373	Retail 100%, Class = # Bills														
374	Retail 100%, Class = T&D						-			-		•			
375 376	Retail 100%, Resid, Cust Retail 100%, Removed												•		-
377	Wholesala 100%			:			:								
378	Admin & General O&M		3,699	0	0	0	0	0	0	D	D	D	0	3,699	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380	14.00														
382	Recoverable Clause O&M Retail 100%, Removed		-	_	_	_	_	_	_	_	_	_	_	_	_
383	Wholesale 100%														
384	Recoverable Clause O& M		0	0	0	0	0	0	0	0	0	0	0	0	0
385			13.714	0	0	0	0	0		0	0	0	0	13.714	0
	Total O&M Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388	otal Ostivi Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		13,714	*	-	*				~	*	*	- 3	13,714	
392															
393 394 395 396	Depreciation Expense Production Plant Production Base Demand Production Intermediate Demand		:	:	:	:	:		:			:	:	:	·
392 393 394 395 396 397	Production Plant Production Base Demand Production Intermediate Demand Production Peaking Demand		:	:	:	:	:	:	:			:	:	:	
392 393 394 395 396 397 398	Production Plant Production Base Demand Production Intermediate Demand Production Peaking Demand Production Solar Demand		:			:	:							:	:
392 393 394 395 396 397	Production Plant Production Base Demand Production Intermediate Demand Production Peaking Demand		0	- - - -		- - - -	- - - -			-	-		- -	-	-
392 393 394 395 396 397 398 399 400 401 402	Production Plant Production Pase Demand Production Intermediate Demand Production Passing Demand Production Solar Demand Production Solar Demand Retail 100%, Removed Production Flant Total Production Plant Total		- - - - 0 0.00000	0.00000	- - - 0 0.00000	- - - - 0.00000	0 0.00000	0.00000	- - - - - 0.00000	- - - - 0.00000	- - - - 0.00000	- - - - - 0.00000	- - - 0.00000	0.00000	D 0.00000
392 393 394 395 396 397 398 399 400 401 402	Production Plant Production Plant Production Base Demand Production Intermediate Cemand Production Intermediate Cemand Production Stating Demand Production Stating Demand Retail 100%, Removed Production Plant Total														
392 393 394 395 396 397 398 399 400 401 402 403	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Coloniand Production Selain Coloniand Retail 100%, Removed Production Plant Total Production Plant Total Production Plant Plant Production Plant Production Rese Demand Production Rese Demand														
392 393 394 395 396 397 398 399 400 401 402 403 404 405 406	Production Plant Production Base Demand Production the Base Demand Production the Base Demand Production Sealing Demand Production Solar Demand Retail 100%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Plicottors Transhission Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Intermediate Demand														
392 393 J 394 J 395 396 397 398 399 400 401 402 403 J 404 405 406 407	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Demand Production Selain Demand Retail 100%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production Plantmendake Demand Production Plantmendake Demand Production Plantmendake Demand Production Plant Demand														
392 393 J 394 J 395 396 397 398 399 400 401 402 403 404 405 406 407 408	Production Plant Production Plant Demand Production the Ramand Production the Ramand Production Selain (Demand Production Selain (Demand Production Selain (Demand Retail 100%, Removed Production Plant Tiotal Production Plant Aliceators International Plant Plant Tiotal Production Plant Aliceators Production Plant Aliceators Production Plant Plant Tiotal Production Selain Demand Production Selain Demand Production Selain Demand Transmission														
392 393 J 394 J 395 396 397 398 399 400 401 402 403 J 404 405 406 407	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Demand Production Selain Demand Retail 100%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production Plantmendake Demand Production Plantmendake Demand Production Plantmendake Demand Production Plant Demand														
392 393 J 394 J 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain (Demand Production Selain (Demand Production Selain Demand Retail 100%, Removed Production Plant Total Production Plant Allocators Trainmission Plant Production Intermediate Demand Production Intermediate Demand Production Plant Demand Trainmission Trainmission Trainmission Trainmission Padiate Distribution Primary Trainmission Plant Total		0.00000 - - - - - - -	0.00000	0.00000 - - - - - -	0.00000 - - - - -	0.00000	0.00000	0.00000 - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000	0.00000 - - - - -	0.00000
392 393 J 394 J 395 396 397 398 399 400 401 402 403 J 404 405 406 407 408 409 410 411 412	Production Plant Production Plant Demand Production the Rain p Command Production the Rain p Command Production Solar Demand Production Solar Demand Retail 100%, Removed Production Plant T closarion Production Plant Allocators (Transmission Plant Allocators Production Plant Demand Production Plant Demand Production Intermediate Demand Production Solar Demand Production Solar Demand Transmission Transmission Transmission Transmission Transmission		0.00000 - - - - - -	0.00000	0.00000 - - - - - -	0.00000 - - - - - -	0.00000 - - - - -	0.00000	0.00000	0,00000	0.00000	0.00000 - - - - -	0.00000	0,00000	0.00000 - - - -
392 393 J 394 L 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Johnsand Production Selain Demand Retail 100%, Removed Production Plant Total Production Plant Allocators Trainmission Plant Production Intermediate Demand Production Intermediate Demand Production Plant Production Plant Trainmission Plant Trainmission Plant Otal Trainmission Plant Total		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - - - - - - - - -	D.00000	0.00000 	0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000 - - - - - - - - - - - - - - - -
392 393 J 394 J 395 396 397 398 399 400 401 402 403 J 404 405 406 407 408 409 410 411 412	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain (Demand Production Selain (Demand Production Selain Demand Retail 100%, Removed Production Plant Total Production Plant Allocators Trainmission Plant Production Intermediate Demand Production Intermediate Demand Production Plant Demand Trainmission Trainmission Trainmission Trainmission Padiate Distribution Primary Trainmission Plant Total		0.00000 - - - - - - -	0.00000	0.00000 - - - - - -	0.00000 - - - - -	0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000	0.00000 - - - - -	0.00000
392 333 J 334 J 335 336 397 398 399 400 401 402 403 404 405 406 407 408 411 412 413 414 415 416	Production Plant Production Plant Production the Same Demand Production the Same Demand Production Selain Command Production Selain Command Production Selain Command Setalla 100%, Removed Production Plant Total Production Plant Allocators International Plant Allocators Production Selain Demand Production the Sase Demand Production the Sase Demand Production Selain Demand Internation Inte		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000
392 393 1 394 1 395 396 397 398 399 400 401 402 403 406 407 408 410 411 412 413 414 415 416 417 1 416 417 1	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Johnsand Production Selain Demand Production Selain Demand Production Intermediate Production Intermediate Production Plant Allocators Trainmission Plant Production Intermediate Demand Production Intermediate Demand Production Plant Trainmission Intermediate Distribution Primary Trainmission Intermediate Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Allocators Total Prod and Trains Plant Prod and Train Plant Prod and Train Plant Distribution Plant		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000
392 393 1 394 1 395 396 397 398 399 400 401 402 403 406 407 411 412 415 416 416 417 1 418	Production Plant Production Plant Production the Entire Command Production the Entire Command Production Selain Command Production Selain Command Production Selain Command Setalla 100%, Removed Production Plant Total Production Plant Allocators International Plant Allocators Production Selain Command Production the Selain Command Production Selain Command Production Selain Command International Internatio		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000
392 393 1 394 1 295 396 397 398 399 400 401 402 403 1406 407 408 411 412 413 414 415 416 417 1 416 417 1	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Johnsand Production Selain Demand Production Selain Demand Production Intermediate Production Intermediate Production Plant Allocators Trainmission Plant Production Selain Demand Production Selain Demand Production Selain Demand Production Selain Demand Trainmission Intermediate Distribution Primary Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Allocators Total Prod and Train Plant Prod and Train Plant Distribution Primary Distribution Plant		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000
392 393 3 395 395 396 397 400 401 402 403 1406 407 408 411 412 413 414 415 416 417 418 419 420 421	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Johnsand Production Selain Demand Production Selain Demand Production Intermediate Production Intermediate Production Plant Allocators Trainmission Plant Production Selain Demand Production Selain Demand Production Selain Demand Production Selain Demand Trainmission Trainmission Plant Selain Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Allocators Total Prod and Train Plant Prod and Train Plant Distribution Primary Distribution Primary Distribution Primary Distribution Plant Distribution Plant Distribution Secondary		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - 0.00000
392 393 1 394 1 395 396 397 398 399 400 401 405 406 407 408 409 411 412 413 414 415 416 417 418 419 420 421 421 422	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Command Production Selain Command Production Selain Command Retail 100%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Selain Demand Production Flant Allocators Transmission Intermediate Demand Production Intermediate Demand Production Selain Demand Transmission Transmission Transmission Transmission Plant Transmission Plant Total Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Sesondary		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000
393 393 393 395 396 397 398 399 400 401 405 406 407 418 414 415 418 416 417 418 420 421 422 423	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Johnsand Production Selain Johnsand Production Selain Demand Production Selain Demand Production Intermediate Production Intermediate Production Plant Allocators Trainmission Plant Production Selain Demand Production Selain Demand Production Selain Demand Production Selain Demand Trainmission Trainmission Intermediate Demand Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Total Trainmission Plant Allocators Total Prod and Train Plant Prod and Train Plant Distribution Primary Distribution Primary Distribution Plant Distribution Plant Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Service		0.00000 	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000 	0.00000 	0.00000 - - - - - - - - 0.00000
392 393 1 394 1 395 396 397 398 399 400 401 405 406 407 408 409 411 412 413 414 415 416 417 418 419 420 421 421 422	Production Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Selain Command Production Selain Command Production Selain Command Retail 100%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Selain Demand Production Flant Allocators Transmission Intermediate Demand Production Intermediate Demand Production Selain Demand Transmission Transmission Transmission Transmission Plant Transmission Plant Total Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Sesondary		0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - 0.00000	0.00000 	0.00000 - - - - - - - 0.00000	0.00000 - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.00000	0.00000 	0,00000	0.00000 - - - - - - - - 0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 99 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			1			1 7 7		7	100	Distribution					
No.	and the second second		1	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Lighting Facilities by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		34,656	0	0	0	0		0	0	0			34,656	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429 430	Total Trans and Dist Plant		34.656	_	D	D	_		D	D		D	D	34,656	_
430	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000		0.00000	1.00000	0.00000
432	Iotal Irans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	1.00000	0.00000
433	Total Prod. Trans and Dist Plant		34.656	D	D	0	0	0	0	D	D	D	D	34,656	D
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0,00000	0.00000	0.00000	1.00000	0,00000
435															
	General & Intangible Plant														
437	Labor		1,634					-				-		1,634	
438	Retail 100%, Class = # Bills			-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant			-	-	•			-	-	*				
440	General & Intangible Plant Total		1,634	0	0	0	0		0	0	0	0	0	1,634	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
	nergy Storage Plant														
444	Energy - Production Total Seles														
445	Energy Storage Plant Total		- 0	0	0	0	0	0	- 0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	and gy storage many discussions		0,0000	0.0000	0,00000	0.0000	0,0000	0.0000	0.0000	0.0000	0,0000	0.0000	0,50000	0,0000	0.0000
448 (Other														
449	Labor														
450	Retail 100%, Class = # Bills														
451	Retail 100%, Class = Net Plant		41			-		-	-	-	-	-		41	
452	Retail 100%, Class = T&D		34	-	-	-	-	-	-	-	-	-	~	34	
453	Retail 100%, Class = Metering				-	-		-	-	-	-	-		-	
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod			-	-	-	-	-	-	-	-	-	-	-	-
456 457	Retail 100%, Removed Wholesale 100%			-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		75	- 0	- 0	- 0		- D	- D	- 0				75	
459	Other Flant Total		15					·	·	U	·		Ü	/3	
	otal Depreciation Expense		36,366	0	0	0	0	0	0	0	0	0	0	36,366	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
	axes Other than income Tax														
465	Labor		315											315	
466	Net Total Plant		5,660		-		-		-			-		5,660	-
467	Transmission			-			-								-
468	Distribution Primary							-		- 1					
469 470	Retail 100%, Removed Total Taxes Other		5,975	0	. 0	0	0	0	0	. 0	0	0	0	5,975	
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
473															
	ncome Tax Expense														
475	Total Revenue	Line 13	88,816	0	0	0	0	. 0	0	.0	D	D	D	88,816	D
476	Total Oper, Exp. Before Tax	Line 20	56,013	0	0	0	0		0	0	0	0	0	56,013	0
477	Net Oper, Income (NOI) before Tax		32,803	0	0	0	0	0	0	0	0	0	0	32,803	0
478	Interest Expense	Line 8 x WACC	11,019	-	-	-	-	-	-	-	-	-	-	11,019	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	21,784	-	-	-	-	-	-	-	-	-	-	21,784	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	21,764	0	0	0	0		0	0	0		0	21,784	0
483	Fed & St Permanent Differences	JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	682	-
484 485	State Temporary Differences State Taxable Income	JSS Sch. 12	(20,625)	- 0	- 0	- 0	- 0	- n	- 0	- 0	- 0	- D	- 0	(20,625) 1.841	
485	State Taxable Income State Income Tax Rate	Ln 482:484	1,841 5.50%	5.50%	5.50%		5.50%		5.50%						
487	State Income Tax (Cur.)	Ln 485 x Ln 486	101	3,30%	3,50%	3.50%	3,307	3.50%	3,50%	3,30%	3,30%	3.50%	3,30%	101	3,30%
407	Same income tax (con.)	En 400 X En 400	101	-	-	-	-	-	-	-	-	-	-	101	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 100 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
88	State Income Tax (Def.)	Ln 484 x Ln 486	1,134		-		-		-	-	-	-	-	1,134	-
89	State Portion of Direct Adjs.	JSS Sch. 12	D	-	-	-	-	-	-	-	-	-	-	-	-
190	Total State Income Tax Exp.	Ln 487:489	1,236				-							1,236	-
192	Federal Income Tax Expense														
93	Net Oper. Income Less Int. Exp.	Line 479	21,764											21,784	
94	Fed & St Permanent Differences	JSS Sch. 12	682	-	-		-		-			-	-	682	
95	Fed Temporary Differences	JSS Sch. 12	(19,971)											(19,971)	
96	State Income Tax Exp. (Cur.)	Line 487	(101)											(101)	
97	Fed. Taxable Income	Ln 493:496	2,394						-					2,394	
98	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21,00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.
99	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	503	-			-	-	-	-	-			503	
00	Current NOL Adjustment	JSS Sch. 12	D												
01	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	508	-	-		-	-		-		-	-	503	
02	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,194	-	-	-	-	-	-	-	-	-	-	4,194	
03	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(238)	-	-	-	-	-	-	-	-	-	-	(238)	
04	Federal Income Tax (ITC)	JSS Sch. 12	[43]	-	-	-	-	-	-	-	-	-	-	(43)	
05	Federal Income Tax (PTC)	JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	(2,073)	
06	Federal Portion of Direct Adjs.	JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	(16)	
07	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(707)		-									(707)	
08 09	Total Federal Income Tax Exp.	Ln 501:507	1,619	-	-	-	-	-	-	-	-	-	-	1,619	
10	Total Current Fed. & St. Income Tax	En 487 + Ln 501	604											604	
11	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,090					-						5,090	
12	Total Direct Adjs.	Ln 489 + Ln 506	(16)					-						(16)	
13	Amort of Excess Fed. ADIT (EDIT)	Line 507	(707)	-	-	-	-	-	-	-	-	-	-	(707)	
14	Total Amortization of ITC	Line 504	[43]											(43)	
15	Total Amortization of PTC	Line 505	(2,073)	-	-	-	-	-	-	-	-	-	-	(2,073)	
16	Parent Debt Tax Adjustment	JSS Sch. 12	(245)	-		-		-		-	-	-	-	(245)	
17 18	Total Income Tax Expense	Ln 510:516	2,610	-	-	-	-	-	-	-	-	-	-	2,610	
19 20	Effective Tax Rate	En 510:512 /Ln479	26.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.06%	0.
21	Income Tax Expense Based on Return Federal Income Tax (FIT) Calculation														
23	Return on Rate Base	Line 26	39,622				_							39,622	
24	Interest Expense	Line 8 x WACC	(11,019)											(11,019)	
25	Permanent Diff Fed & State	JSS Sch. 12	682											682	
26	Federal Portion of Direct Adjs.	JSS Sch. 12	[16]											(16)	
27	Federal Income Tex (ITC)	JSS Seh. 12	[43]											(43)	
28	Federal Income Tax (PTC)	JSS Sch. 12	(2,073)											(2,073)	
29	Amort of Excess ADIT	JSS Sch. 12	[707]											(707)	
30	Parent Debt Tax Adjustment	JSS Sch. 12	[245]											(245)	
31	Temporary Diff Federal	JSS Sch. 12	(19,971)											(19,971)	
32	Deferred Tax Federal	Ln 531 x Ln 498	4,194	_	_	-	_		-	-				4,194	
33	Base for FIT Computation	Ln 523:532	10,424											10,424	
34	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.265
35	Net FIT Allowable	Ln 533 x Ln 534	2,771	0.20302	0.20502	0.20302	0.20302	0.20002	0.20502	0.20302	0.20302	0.20502	0.20502	2,771	0.20
36	Federal Portion of Direct Adjs.	JSS Sch. 12	(16)	_	_	_	2						_	(16)	
37	Federal Income Tax (ITC)	JSS Sch. 12	[43]											(43)	
38	Federal Income Tax (PTC)	JSS Sch. 12	(2,073)	_	_		_	_	_				_	(2,073)	
39	Amort of Excess ADIT	JSS Sch. 12	(707)						ō.					(707)	
40	Total FIT before Adding Deferred	En 535:539	[68]				-		-	-	-		-	(68)	
41	Total FIT - Deferred	Line 532	4.194											4.194	
42	Total FIT - Current & Deferred	Ln 540:541	4,126		-	-		199	-	-	-	-	- 1	4,126	
	State Income Tax (SIT) Calculation														
45	NOIBT	Line 44	39,622	-	-	-	-	-	-	-	-	-	-	39,622	
46	Interest Expense	Line 27 x WACC	(11,019)	-	-		-	-	-	-	-	-	-	(11,019)	
547	Permanent Diff Fed & State	JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	682	
548	Temporary State Differences	JSS Sch. 12	(20,625)											(20,625)	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 101 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1J LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,134	-	-	-			-	-	-	-	-	1,134	-
550	Net FIT Allowable	Line 542	4,126				-	-	-	-	-	-	-	4,126	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	(245)	-	-	*	-	-	-					(245)	
552	Base for SIT Computation	Ln 545:551	13,675											13,675	
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	796											796	
555	Total SIT - Deferred	Line 549	1,134		-		-	-	-	-	-	-		1,134	
556 557	Total SIT - Current & Deferred	Ln 554:555	1,930	·						·		•	•	1,930	
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(245)					•					•	(245)	•
560	Total FIT & SIT Based on Return	Lines 542,556	5,811								(.			5,811	
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000
562															
563 564 565	abor Allocator Production Base Demand														
566	Production Intermediate Demand														
567	Production Peaking Demand														
568	Production Solar Demand														-
569	Production Base Energy														
570	Production Intermediate Energy														
571	Production Peaking Energy			-		-	-	-		-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-									
573	Subtotal Production		- 0	0	0	0	n	0	0	0	0	0	n	n	0
574	Transmission														_ "
575	Distribution		3,357			_	_	_	_			_		3,357	
576	Subtotal Prod, Trans and Dist		3,357	D	n	D	D	n	D	D	D	D	D	3,357	D
577	Customer Accounts		2,327											2,301	
578	Customer Service & Info.														
579	Salas		-	-	_	-	_	_	_	_	_	_	_	_	_
580	Subtotal before Admin & Gen		3,357						-					3,357	
581	Admin & General		1,504		-	-		-	_	_			_	1,504	_
582			4,862											4,862	
583	Total Labor Allocator		1.00000	0.00000	9.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 102 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ie o.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info.
	rte Base Electric Plant in Service	Line 105	24,205						24,205						
3	Accum. Depreciation & Amort.	Line 171	(3,618)				-	-	(3,618)					-	
4	Net Plant in Service	Line 1/1	20,587						20,587				<u>:</u>	<u>:</u>	
5	Construction Work in Progress	Line 229	20,567						20,567						
6	Plant Held for Future Use	Line 239	2						2		- :				
7	Working Capital	Line 265	590						590						
8	Total Rate Base		21,178						21,178						
9 10 Pa	evenue														
11	Class Revenue	Line 287	6,015		_	_	_	_	6,015	_			_	_	_
12	Revenue Credits	Line 307	0,013	- 1					0,013						
13	Total Revenue	Late 507	6,015						5,016						
14	Total Novallee		-,						-,						
15 Q	perating Expense														
16	Operations & Maintenance	Line 390	182	-	-	-	-	-	182	-	-	-	-	-	-
17	Depreciation	Line 460	2,376						2,376						
18	Tax Other Than Income Tax	Line 470	208						208			-	-	-	-
19	Gain/Loss on Disposition	Line 471	[1]						(1)						
20	Operating Expense before Tax		2,765				-		2,765						
21	Income Tax Expense	Line 517	672	-	-	-		-	672	-	-	-	-	-	
2	Total Operating Expense		3,438			•	•		3,438				•		
23															
	<u>eturn</u> Net Operating Income Earned	in 13 - In 22	2,578						2,578						
25 26	Net Operating Income Required	Ln 13 - Ln 22 Ln 8 x Ln 34	1,399						1,399						
27	Return Excess/(Deficiency)	In 25 - In 26	1,179						1,179						
28	Net Oper, Income Multiplier	MFR C-44	1,3433	1.3433	1,3438	1,9438	1.3438	1.3438	1,3438	1.3438	1,3433	1,3433	1.3433	1.3433	1.34
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,584	1,5435	1.5455	1.9435	1.5435	1,5435	1,584	1,5435	1.5433	1,0493	1,3433	1,3433	1104
0	Treatment Encody (Carrottering)	211 27 3 217 20	2,00						2,001						
1 Te	stal Class Cost of Service	Ln 26+22-12	4,836					-	4,836						
32															
33	Rate of Return Earned	Ln 25 / Ln 8	12.17%	0.00%	0.00%	0.00%	0.00%	0.00%	12.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	5.61%	6.61%	6.61%	5.61%	5.61%	5.61%	6.6
35															
36		Ln 11	6,015						6,015						
37		Ln 29	(1,584)						(1,584)						
88		Ln 37 / Ln 36	-26.33%						-26.33%						
10															
41 <u>G</u>	ross Electric Plant in Service roduction Plant														
3	Production Base Demand		-	_	_	-	_	-	_	_	-	_	_	_	
4	Production Intermediate Demand					-									
5	Production Peaking Demand										_				
6	Production Solar Demand			-	-	-	-	-	-	-			_	_	
17	Retail 100%, Removed														
8	Production Plant Total		D	0	0	0	0	D	0	D	D	D	D	D	
19	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
0															
	ansmission Plant														
52	Production Base Demand							-		-	-				
3	Production Intermediate Demand				-		-	-	-	-	-	-	-	-	
4	Production Peaking Damand					-			-	-	-	*	~	-	
5	Production Solar Demand				-	-	-	-	-	-	-			-	
6	Transmission					-		-	-	-	-	-	-	-	
57	Transmission - Radials				-	-		-	-	-	-	-	-	-	
58	Distribution Primary			-	-				-						
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0		0	
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 103 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info.
61		<u>'</u>													
63	Total Prod and Trans Plant Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64 65 Dist	tribution Plant														
	Distribution Primary														
	Distribution Primary (MDS)			-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Secondary						-				-				
	Distribution Secondary (MDS) Distribution Service							•			•	1			
	Distribution Metering		:	:					:	- :	- :				·
	Lighting Facilities														
	EV Solution		23,526						23,526			-		-	
	Distribution IS Equipment									-	-	-			
	Distribution Plant Total		23,526	0	0	٥	0	Ó	23,526	0	0	0	0	0	0
	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77 78	Total Trans and Dist Plant		23,526	0	0	0	D	0	23,526	D	0	0	0	0	0
	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80	Total Field wild Dist Field Silvertors		2.00000	0.00000	0.00000	0.00000	0.00000	0.0000	2.00000	0.00000	0.0000	0.0000	0.0000	0.00000	0.0000
	Total Prod, Trans and Dist Plant		23,526	0	D	0	0	0	23,526	0	0	D	D	D	D
	Total Prod, Trans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33															
	neral & Intangible Plant														
	Labor		679	-	-	-	-		679	-					
	Retail 100%, Class = # Bills Retail 100%, Removed		-	-		-	-	-	-	-	-	-	-	-	
	General & Intangible Plant Total		679	0	0	0	0	0	679		0		0	. 0	. 0
	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000
91 Ene	ergy Storage Plant														
92	Energy - Production Total Seles			-			-	-		-	-	-			-
	Energy Storage Plant Total		0	0	0	0	0		0	0	0	0	0	0	0
34	Energy Storage Plant Allocators		0.00000	0.00000	0,00000	0.00000	0.00000	0,00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95 96 Oth															
	labor														
	Retail 100%, Class = # Bills											-			
	Retail 100%, Class = T&D														
00	Retail 100%, Ramoved													-	
	Wholesale 100%								-	-	-	-			
	Production Base Demand												-		
	Other Plant Total		0	0	0	0	0	0	0	D	D	0	0	D	D
34 36 Test	al Gross Electric Plant in Service		24,205	0	0	D	0	D	24,205	D	D	D	D	0	D
	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
07	Total Gross Electric Plant Historia		2.00000	0.00000	0.00000	0.00000	0.00000	0.0000	1.00000	0.00000	0.0000	0.0000	0.0000	0.00000	0.00000
08															
09 Acc	umulated Depreciation														
	duction Plant														
	Production Base Demand				-		-		-	-	-	-			
	Production Intermediate Demand Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
	Production Peaking Demand		•	•	•	•	•		•				•	•	•
	Retail 100%, Removed			-										-	_
	Production Plant Total		0	0	0	0	D	- 0	. D	D	D	. D	D	D	0
	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18															
	nsmission Plant														
	Production Base Demand			-		-	-	-	-		-	-			-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 104 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	EV Solution by Function {Present Revenue}	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info.
122	Production Peaking Demand			DEMAND	ENERGY	DEMIAND	DEMIAND	COSTOMER	DEMIAND	COSTONIER	CUSTONIER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
123	Production Solar Demand											- 1		- 1	
124	Transmission							-		-	-	-	-		-
125	Transmission - Radials				-	-			-	-	-	-	-	-	-
126	Distribution Primary			-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	D	D	0	D	D	D
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
	Distribution Plant														
134	Distribution Primary											-		-	
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS) Distribution Service														
139	Distribution Metering			_	-	_	_	_		_	_	_	_	_	_
140	EV Solution		3,304						3,304						
141	Lighting Facilities														
142	Distribution IS Equipment			-		-	-	-	-	-	-	-		-	
143	Distribution Plant Total		3,304	0	0	0	0	0	3,304	0	0	D	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	Average Contractor		2 201							0					
146 147	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		3,304 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	3,304 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148	I dtal Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
149	Total Prod. Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
150 151	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
152 6	General & Intangible Plant														
153	Labor		314	-	-	-	-	-	314	-	-	-	-	-	-
154	Retail 100%, Class = T&D			-		-	-	-	-	-	-	-	-	-	-
155 156	Retail 100%, Class = # Bills General & Intangible Plant Total		314	- 0	- 0	. 0	- D	. 0	314	- D	- D	- D	- 0	- D	
157	General & Intangible Plant I Otal		1.00000	0.00000	0.00000	D.00000	0.00000	0.00000	1.00000	D.0000D	0.00000	D.000DD	0.00000	0.00000	0.00000
158	deline at an internal printer printer and a		2.55500	5.55555	0.00000	0.00000	0.00000	0.00000	1.0000	0.00000	0.0000	0.00000	0.0000	0.00000	0.0000
	nergy Storage Plant														
160	Energy - Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0		D	0	0	D	0	D	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000
163 164 C	NIE:														
165	Labor		0						0						
166	Retail 100%, Class = # Bills		-	-	-	_	_	_		-	_	_	_	_	_
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%			-	-	-	-	-	-	-	-	-	-	-	-
169 170	Other Plant Total		0	0	0	0	0	0	0	D	0	0	D	0	D
	Total Accumulated Depreciation		3,618	0	0	0	0	0	3,618	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173				1				-						1	-
174															
	Net Plant In Service														
176	Production Gross Plant Production Reserve		0	0	0.	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		- 0	0	0	0	0		0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180								140/12		3150555			2.5553	0.500	
181	Transmission Gross Plant		0	0.	0	0	0	0	0	D	0	0	0	0	0
182	Transmission Reserve		D	D	D	0	0	0	D	D	D	D	D	D	D

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 105 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne lo.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183 184	Transmission Net Plant		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
185	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
86	Distribution Gross Plant		23,526	0	D	0	0		23,526	0	D	D	D	D	
87	Distribution Reserve		(3,304)	0	0	0	0		(3,304)	0	D	0	0	D	
88	Distribution Net Plant Distribution Net Plant Allocators		20,222 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,222 1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
90	Distribution Net Plant Priocators		1.50000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
91	General & Intangible Gross Plant		679	0	0	0	0		679	0	D	D	D	D	
92	General & Intangible Reserve		314	0	0	0	0		(314)	0	0	0	0	0	
93	General & Intangible Net Plant General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		365 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
95	General & Intangiole Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
96	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
97	Energy Storage Reserve		0	٥	٥	0	0	۵	0	0	0	0	0	0	
38	Energy Storage Net Plant		0	0	0	0	0		D	D	0	D	0	D	17,000
99	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
01	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
02	Other Reserve		(0)	0	0	0	0		(0)	ō	0	0	0	D	
03	Other Net Plant		(0)	0	D	0	0		(0)	0	D	0	D	0	
4	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
15 16	Total Gross Plant		24,205	0	0	0	0	0	24,205	0	0	0	D	0	
37	Total Reserve		(3,618)	ő	0	ő	ő		(3,618)	ő	0	Ď	ő	0	
180	Total Net Plant in Service		20,587	٥	0	0	0	0	20,587	0	D	0	0	D	
19	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
10 11															
	onstruction Work in Progress														
13	Production Base Demand			-											
14	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	
16 17	Production Solar Demand Transmission												1	1	
S	Distribution Primary														
19	Distribution Primary (MDS)			-					-		-		_	-	
0	Distribution Secondary							-	-		-	-			
21	Distribution Secondary (MDS)										-			•	
22	Distribution Service Distribution Metering			:							- :			· ·	
24	Lighting Facilities										-	-	-		
25	Distribution IS Equipment												-		-
26	Labor		13			-	-	-	13		-	-		-	-
7 8	Retail 100%, Class = Net Plant Retail 100%, Removed		(13)	-	-	-	-	-	(13)		-	-	-	-	-
29	Total Construction Work in Progress		(1)	- 0	- 0	- 0	- 0	- 0	(1)	- 0	- 0	- 0	- 0	- 0	
30	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
31															
32															
33 P	Production Base Demand														
35	Production Peaking Demand			-	2						-			12	
36	Transmission				-				-			-	-	-	
37	Distribution Primary		-		-	-	-	-	-	-	-		-	-	
38	Labor		2		-		-	-	2						-
	Plant Held for Future Use Total		2	0		0	0		2	D	D	D	D	0	
39	Dignt Hold for Enture Hea Allocator		1 00000	0.00000	0.00000	0.00000	0.00000		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 40 41	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 106 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand			-	-					-	-	-	-		-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand					-	-	-	-	-	-	-	-		-
247	Production Base Energy Production Intermediate Energy														
249	Production Peaking Energy														
250	Production Solar Demand				-		-		-	-	-		-	-	-
251	Energy Avg Rate Sales									-		-			
252	Distribution Metering											•			
253 254	Labor WTD O&M Expense		(125)						(125)				-		
255	Retail 100%, Class = # Bills		[125]						(145)						
256	Retail 100%, Class = Prod														
257	Retail 100%, Class = Net Plant		527			-			527	-		-	-		-
258	Retail 100%, Class = T&D		(169)	-	-	-	-	-	(169)	-	-	-	-	-	-
259	Retail 100%, Class = Metering			-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-		-	-	-	-	-	-	-	-	-	-	-
261 262	Wholesale 100% Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		356						356						
264	Gross Trans Plant		-				-		-	-					
265	Total Working Capital		590	0	0	0	0	0	590	0	0	0	D	D	0
256	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268	otal Rate Base														
270	Gross Electric Plant in Service		24,205	0	· o	0	n	0	24,205	0	0	0	o o	0	D
271	Accumulated Depreciation		(3,618)	0	0	0	0	0	(3,618)		0	0	0	0	0
272	Net Electric Plant in Service		20,587	0	0	ō	ō	Ď	20,587	0	D	Ď	0	0	0
273	Construction Work in Progress		(1)	0	0	0	0	0	(1)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		590 21,178	<u>D</u>	0	D	0	0	590	D	D	<u>D</u>	<u>D</u>	0	<u>D</u>
276 277	Total Rate Base Total Rate Base Allocator		1.00000	0.00000	0.00000	0.0000.0	0.0000.0		21,176 1.00000	0.00000	0.0000D	0.00000	0.0000D	0.00000	0.00000
278	Total hate base milection		2.50000	0.50000	0.00000	0.00000	3.50000	0.00000	1.00000	0.0000	0.00000	0.0000	0.55000	0.00000	0.55000
279															
	lass Revenue														
281	Present Revenue			*	-			144		2.1		-			1.5
282	Production Solar Demand EV Solution		6,015				100		6,015			0			
284	Lighting Facilities Revenue		6,015			•			6,015				•		•
285	Retail Revenue		6,015		-	-	-	-	6,015	-	-	-	-		
286	Wholesale 100%														
287	Total Class Revenue		6,015	0	0	0	0		6,015	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290 291	Function Allocator for Electric Revenue: Return + Pretax Op Exp		4,164						4,164						
292	Less Lighting Facilities		4,204	-	-	-	-	-	4,104	-	=	-	_	-	_
293	Return & Pretax Op Exp net of Lighting Fac.		4,164						4,164						
294	Function Aflocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
	evenue Credits														
298 299	Transmission Distribution Primary							9-0			-				177
300	Distribution Primary Distribution Secondary														
301	Distribution Service			-	-		-		-	-	-	-	_		-
302	Lighting Facilities								-	-	-	-	-	-	
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod			-			-	-	-		-	-		-	-

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

CLASS CO: PROJECTE	ERGY FLORIDA ST OF SERVICE STUDY - FINAL SETTLEMENT EDTWELVE MONTHS ENDED DECEMBER 31, 2025 TION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD													5	Page 107 of 2 NO: 20240025-EI CHEDULE NO. 1K ON BY FUNCTION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-		-	-	-	-		-	-	-	-	-	-
306	Rate Bese		1	-	-	-	-	-	1	-	-	-	-	-	-
307 308	Total Revenue Credits Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309			2.50000	0150000	0.0000	0.50000	0.00000	0.0000	2.00000	0.0000	0.00000	0.0000	0.0000	0.00000	0.5000
310	0														
	&M Expense oduction Demand														
313	Production Base Demand		4		2				-		-	-			141
314	Production Intermediate Demand														
315	Production Peaking Demand						-			-	-				
316 317	Production Solar Demand Production Demand O&M Subtotal			- 0	. 0	. 0	. 0	. 0		- 0	- 0	. 0		. 0	. 0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
	oduction Energy														
321 322	Production Base Energy Production Intermediate Energy				- :	- :		-							- 1
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy									-	-				
325	Production Energy O&M Subtotal		0	0	0	0	0		0	0	0	0	0	0	0
326 327	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0		0	0
329 330	Production O&M Total Allocators		0.00000	D.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0 00000	0.00000	D. GOODD	0,00000	0.00000	0.00000
	ansmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand Production Solar Demand				-	-	-	-	-	-	-	-	-	-	
336	Transmission		- :												
337	Transmission - Radials								41	- 1			4	- 4	14
338	Transmission O&M Total		0	0	0	0	0		0	0	0	0	D	0	D
339 340	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	istribution														
342	Distribution Primary						-					-			
343	Distribution Secondary				-		-			-	-	-		-	
344 345	Distribution Service Distribution Metering		:	:		:	- :						:		
346	Lighting Facilities				-		-				-	-	_		
347	EV Solution		76		-	-	-		76	-			-	-	
348	Distribution IS Equipment			- 0	- 0		- 0	- 0		- 0		· · ·	· · ·	- 0	
350	Distribution O&M Total Distribution O&M Allocators		76 1.00000	0.00000	0.00000	0.00000	0.00000		76 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351	Distribution of the Prince and I		2.50000	0.00000	0.0000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000
	ustomer Accounting														
353	Distribution Service		-	-	-		-		-	-	-	-	-	-	-
354 355	Distribution Metering Retail 100%, Class = # Bills							-					-		-
356	Customer Accounting O&M			0	0	0	0		0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358 359 Cu	ustomer Sery & Info.														
360	Retail 100%, Class = # Bills					-	-			_	_			-	
361	Customer Serv & Info. O&M			D	0	0	0				0	0	D	0	D
362 363	Customer Serv & Info. D&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363 364 Sa	alas														

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DUKE ENERGY FLORIDA

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

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne lo.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info
366 367	Sales O&M Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
368															
	Scimin and General														
370	Labor		E4					-	84			-	-		-
371 372	Distribution Primary Gross Total Plant		22						22		-				
373	Retail 100%, Class = # Bills		- 22												
374	Retail 100%, Class = T&D														
375	Retail 100%, Resid, Cust												-		
376	Retail 100%, Removed							-			-		-		
377	Wholesala 100%			-	-	-	-	-	-	-	-	-	-		-
378	Admin & General O&M		106	0	0	0	0	0	106	D		0	0	0	15.55
379 380	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	lecoverable Clause O&M														
382 383	Retail 100%, Removed Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	. 0	- D	- 0	- n	
385	recoverable clause own		·		•	•			·	·	· ·	·			
	M&O lato		182	0	0	0	0	0	182	0	. 0	0	0	0	
387 T	otal O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
	otal Adjusted O&M		182	*	- 2	~	-	*	182	-		*	-9		-
391 392															
	Depreciation Expense														
394 P	Production Plant														
395	Production Base Demand						-			-	-			-	-
396	Production Intermediate Demand						-		-						-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
	Production Solar Demand		-		-		-							-	
398 399	Retail 100%, Removed			:	:			<u> </u>					-	- :	-
399 400	Retail 100%, Removed Production Plant Total		0 00000	0 00000	0 0 00000	0 00000	0 00000	0 00000	0.00000	0 00000	0 00000	0 00000	0 00000	0 00000	
399 400 401	Retail 100%, Removed		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	
399 400 401 402	Retail 100%, Removed Production Plant Total Production Plant Allocators														
399 400 401 402 403 T	Retail 100%, Removed Production Plant Total														
399 400 401 402 403 T 404 405	Refail (10%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production thermodule Demand														
399 400 401 402 403 T 404 405 406	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production Intermediate Demand Production Intermediate Demand														
399 400 401 402 403 T 404 405 406 407	Retail (10%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Planting Demand Production Planting Demand														
399 400 401 402 403 T 404 405 406 407 408	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production Intermediate Demand Production Tealing Demand Production Selain Demand Production Selain Demand Transmission														
399 400 401 402 403 T 404 405 406 407 408 409	Retail 10%, Removed Production Plant Total Production Plant Allocators Transmission Plant Production Plant Production Intermediate Demand Production Intermediate Demand Production Plant Transmission Transmission Transmission Transmission Transmission Transmission Transmission														
399 400 401 402 403 T 404 405 406 407 408	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Base Demand Production Intermediate Demand Production Tealing Demand Production Selain Demand Production Selain Demand Transmission														0.0000
399 400 401 402 403 T 404 405 406 407 408 409 410	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Ease Demand Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Solair Demand Transmission Transmission Transmission Transmission		0.00000 - - - - -	0.00000	0.00000 - - - - - -	0.00000	0.00000 - - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000 - - - - - -	0.00000	0.00000	0.00000	0.00000	
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production in Intermediate Demand Production in Intermediate Demand Production Tesking Demand Production State Penand Transmission Transmission Transmission Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Allocators		- - - - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - - - - - - - - -	D.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000	0,00000 - - - - - - - - - - - - - - - -	0.0000
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Selain Demand Transmission Transmission Plant Transmission Plant Transmission Plant Allocators Total Prod and Trans Plant		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.0000
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production in Intermediate Demand Production in Intermediate Demand Production Tesking Demand Production State Penand Transmission Transmission Transmission Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Total Transmission Plant Allocators		- - - - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - - - - - - - - -	D.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000 - - - - - - - - - - - - - - - -	0.00000	0.00000	0,00000 - - - - - - - - - - - - - - - -	0.0000
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415 416	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Selain Demand Transmission Transmission Plant Transmission Plant Transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.0000 - - - - - - - - -
399 400 401 402 403 404 405 406 407 408 410 411 412 413 414 415 416 417 6	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production intermediate Demand Production Intermediate Demand Production State Demand Production State Demand Production State Demand Transmission Transmission Transmission Transmission Plant Transmission Plant Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Allocators		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000	0.0000 - - - - - - - - - -
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415 416 417 C 418	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Selain Demand Transmission Transmission Transmission Transmission Transmission Plant Allocators Transmission Plant Allocators Total Prod and Trans Plant		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000	0.000i
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415 416 417 6418	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production intermediate Demand Production Intermediate Demand Production State Demand Production State Demand Production State Demand Transmission Transmission Transmission Transmission Plant Transmission Plant Transmission Plant Total Transmission Plant Allocators Total Prod and Trans Plant Allocators		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000	0.000
399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 6 417 6 419 420 421	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Transmission Plant Production Stage Demand Production Intermediate Demand Production Plant Polarion Transmission Transmission Transmission Transmission Plant Distribution Primary Transmission Plant Total Transmission Plant Allocators Trans Plant Allocators Total Prod and Trans Plant Allocators Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary Distribution Primary (MDS) Distribution Secondary (MDS)		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000	0.000i
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415 416 417 6 417 6 419 420 421	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Production Base Demand Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Selain Demand Transmission Transmission Plant Transmission Plant Transmission Plant Allocator Distribution Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Plant Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Service		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000	0.000i
399 400 401 402 403 403 404 405 406 407 408 409 410 411 412 413 414 417 6 417 6 418 419 420 421 422 423	Retail (10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Alliceators Transmission Plant Production Intermediate Demand Production Intermediate Demand Production Pasking Demand Production Pasking Demand Transmission Plant Blood Production Promary Transmission Plant Total Prant Total Transmission Plant Alliceators Transmission Plant Alliceators Transmission Plant Alliceators Transmission Plant Alliceators Demand Plant Plan		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000	0.000i
399 400 401 402 403 T 404 405 406 407 408 409 410 411 412 413 414 415 416	Retail 10%, Removed Production Plant Total Production Plant Total Production Plant Total Production Plant Allocators Production Base Demand Production Intermediate Demand Production Intermediate Demand Production Selain Demand Production Selain Demand Transmission Transmission Plant Transmission Plant Transmission Plant Allocator Distribution Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Plant Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Service		0.00000 - - - - - - - - - - - - - - - -	0.00000 - - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000 - - - - - - 0.00000	0.00000	0.00000 - - - - - - - 0.00000	0.00000 - - - - - - - 0.00000	0.00000	0.00000 - - - - - - - - 0.00000	0.0000 - - - - - - - - - -

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 109 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		2,327	0	0				2,327	0	0	0	0	0	. 0
428 429	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
430	Total Trans and Dist Plant		2,327	D	0	0	0	D	2,327	D	D	D	D	D	D
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000
432	Total Prod. Trans and Dist Plant		2,327	0	0	0	0	D	2,327	0	D	0	D	D	D
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0,00000		1.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000
435															
436 (General & Intangible Plant Labor		47						47						
438	Retail 100%, Class = # Bills							-	-		-			-	
439	Retail 100%, Class = Net Plant							-	-						
440	General & Intangible Plant Total		47	0	0	0	0	0	47	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Energy Storage Plant														
444	Energy - Production Total Seles							-							
445	Energy Storage Plant Total		0	0	0	0			0	0	0	0	0	0	0
446 447	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
448 (Other														
449	Labor													-	
450	Retail 100%, Class = # Bills				-	-	-	-		-	-				
451 452	Retail 100%, Class = Net Plant Retail 100%, Class = T&D		1	-	-	-	-		1	-	-	-	-		-
453	Retail 100%, Class = Netering											- 1			
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod			-	-	-	-	-	-	-	-	-	-	-	-
456 457	Retail 100%, Removed Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total				- 0		- 0		- 2		D		D		D
459															
	Total Depreciation Expense		2,376	0	0				2,376	0		0	0	0	0
461 462	Total Depreciation Expense Allocators		1.00000	D.00000	0.00000	0.00000	0.00000	0.00000	1.00000	D.000DD	0.00000	0.000DD	0.00000	0,00000	0.00000
463															
	Taxes Other than Income Tax														
465	Labor		9				-		9						
466 467	Net Total Plant Transmission		199						199			- 1			
468	Distribution Primary												-	-	_
469	Retail 100%, Removed			-	- 4	-	ter i		2	- 4			14		
47 0 471	Total Taxes Other Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
473															
	Income Tax Expense														
475 476	Total Revenue	Line 13 Line 20	6,016	0	0	0			6,016 2,765	0		D D	0	0	0
477	Total Oper, Exp. Before Tax Net Oper, Income (NOI) before Tax	LINE 20	3,251	0	0				3,251	0		0	0	0	0
478	Interest Expense	Line 8 x WACC	389	-				-	389		-			-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	2,861	-	-	-		-	2,851	-	-	-	-	-	
480	Constitution To Constitution														
481 482	State Income Tax Expense Net Oper, Income Less Int. Exp.	Line 479	2,861	0	0	0	0	0	2,861	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	2,001	-	-	-		- "	2,001	- "	- "				- "
484	State Temporary Differences	JSS Sch. 12	(590)			-		-	(590)		-		-		-
485	State Taxable Income	Ln 482:484	2,291	0	0	0			2,291	0	0	0	0	0	0
486 487	State Income Tax Rate State Income Tax (Cur.)	Ln 485 x Ln 486	5.50% 126	5.50%	5.50%	5.50%	5.50%	5.50%	5.50% 126	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
45/	sake income tax (cur.)	LN 463 X LN 460	126	-	-	-	-	-	126	-			-	-	

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 110 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution			1000		
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	EV Solution by Function	Ref.	Total	Capacity	Energy	Capacity	Primary	Primary (MDS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Present Revenue)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	32		-	-			32	-	-		-	-	-
489	State Portion of Direct Adjs.	JSS 5ch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490 491	Total State Income Tax Exp.	Ln 487:489	158	-		-		-	158	-	-		-	-	
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	2,861				-		2,861						
494	Fed & St Permanent Differences	JSS Sch. 12	20	-	-	-	-		20	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(572)				-		(572)						
496	State Income Tax Exp. (Cur.)	Line 487	(126)						(126)						
497	Fed. Taxable Income	Ln 493:496	2,183						2,183						
498	Fed. Income Tax Rate	Ln 497 x Ln 498	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00% 458	21.00%	21.00%	21.00%		21.00%	21.00
500	Fed. Inc. Tax before Adjs. (Cur.) Current NOL Adjustment	JSS Sch. 12	458	:	-	-	-	:	458		-	-		-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	458	<u>:</u>		<u> </u>			458						
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 495 x Ln 498	120				- :		120						
503	State Income Tax (Def.) Deduction	En 488 x En 498	(7)						(7)						
504	Federal Income Tax (ITC)	JSS Sch. 12	(1)		-			-	(1)					_	_
505	Federal Income Tax (PTC)	JSS Sch. 12	(29)	_	_	_	_	_	(29)	_	_	_	_	_	_
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	_	-	-	-	(0)	_	-	_	_	-	_
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)				-		(20)			_		-	_
508	Total Federal Income Tax Exp.	Ln 501:507	521						521	-		-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	En 487 + Ln 501	584						584					-	
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	146					-	146		-				
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)				-	-	(0)		-	-		-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	[20]	-	-	-	-	-	(20)	-	-	-	-	-	
514	Total Amortization of ITC	Line 504	(1)				-		(1)		-	-		-	
515	Total Amortization of PTC	Line 505	[29]	-	-	-	-	-	(29)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	[7]	-	-	-	-	-	(7)	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	672	-	-	-	-	-	672	-	-	-	-	-	-
518															
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
	ncome Tax Expense Based on Return														
522 F	ederal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	1,399				-		1,399				-	-	
524	Interest Expense	Line 8 x WACC	(989)			-			(389)		-			-	•
525	Permanent Diff Fed & State	JSS Sch. 12	20				-		20		-	-			
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(D)						(D)		-			•	
527	Federal Income Tex (ITC)	JSS Sch. 12	(1)						(1)					-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(29)				-		(29)						
529	Amort of Excess ADIT	JSS Sch. 12	[20]		-	-	-	-	(20)		-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	(7)					•	(7)				-		-
531 532	Temporary Diff Federal Deferred Tax Federal	JSS Sch. 12	(572) 120		-	-	-	-	(572) 120		-	-	-	-	-
533	Base for FIT Computation	Ln 531 x Ln 498 Ln 523:532	520						520					•	
534	FIT Factor	0.21/(1-0.21)	0.26562	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26583
535	Net FIT Allowable	Ln 533 x Ln 534	138	0.20062	0.20362	0.20362	0.20362	0.20362	138	0.20362	0.20362	0.20362	0.20362	0.20362	0,2036
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	_	-	_	_	_	(0)	_	_	_	_	_	_
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)						(1)						
538	Federal Income Tax (PTC)	JSS Sch. 12	(29)	-	_	-	-	-	(29)	_	-	_	-	-	_
539	Amort of Excess ADIT	JSS Sch. 12	(20)						(20)		-	-			
540	Total FIT before Adding Deferred	En 535:539	88						88						
541	Total FIT - Deferred	Line 532	120						120	<u>, </u>		-			
542	Total FIT - Current & Deferred	Ln 540:541	208						208						
543	itate Income Tax (SIT) Calculation														
545	NOIBT	Line 44	1,399				_	_	1,399	_	_	_	_	-	_
546	Interest Expense	Line 27 x WACC	1,399				- :	- :	(389)	- :	- 1	- 1			
547	Permanent Diff Fed & State	JSS Sch. 12	20	-	-				20						_

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 111 of 230 DOCKET NO: 20240025-EI SCHEDULE NO. 1K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-	-		32	-	-		-	-	-
550	Net FIT Allowable	Line 542	208	-	-	-	-	-	208	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	[7]		-	-	-	-	(7)					-	-
552	Base for SIT Computation	Ln 545:551	672	-				-	672		-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	In 552 x In 553	39						39						
555	Total SIT - Deferred	Line 549	32		-	-	-	-	32	-	-	-			-
556 557	Total SIT - Current & Deferred	Ln 554:555	72						72				•	•	
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(7)						(7)	•			•		
560	Total FIT & SIT Based on Return	Lines 542,556	272						272	-			-		
61	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
562 563															
	abor Allocator														
565	Production Base Demand														
566	Production Intermediate Demand														
567	Production Peaking Demand														-
568	Production Solar Demand														
569	Production Base Energy							-	-						
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-		-	-	-
571	Production Peaking Energy												-		
572	Production Solar Energy		-	-	-	-	-	-	-	-	-		-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	D	D	0	
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		96		-	-	-	-	96	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		96	D	D	D	0	D	96	0	D	D	D	D	
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.														-
579	Seles			-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		96					-	96	-					
581	Admin & General		43						43				-		
582 1			139						139						
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 112 of 230 DOCKET NO: 20240025-F1 SCHEDULE NO: 2A RETAIL BY NATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class	Ref.	Total System per Books	Total System Adjs	Iotal System Adjusted	Non-Retail	Total Retail Adjusted	Residential	Gen Service Non- Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Fighting Facilities	EV Solution
	(Revenue = COS)				(3) (4)		(5) - (6)									
1 Rate B			30,234,680	(2,622,972)		1,898,898	25,722,810	16,292,332		81,944	6,083,340	23,256	831,926	137,428	845,491	24,205
	ectric Plant in Service cum, Depreciation & Amort	Line 105 Line 1/1	(8,071,148)	526,223	27,611,708	(297,265)	(7,247,660)	(4,556,789)	1,399,890	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	(3,618)
	d Plant in Service	Line 1/1	22,163,532	(2,096,749)	20,066,782	1,591,632	18/4/5/150	11,735,542	1,007,466	59,707	4,368,806	16,629	583,829	97,868	584,717	20,587
	instruction Work in Progress	Line 229	1,853,860	(1,119,926)	733,935	84,531	649,404	418,028	35,856	2,053	164,664	631	77,738	7,621	2,814	(1)
	ant Held for Future Use	Line 239	129,703	(94,468)	35,235	7,174	28,061	17,839	1,513	97	7,349	29	1,085	82	65	>
7 W	orking Capital	Line 265	770,312	(140,482)	629,830	41,947	587,883	384,381	33,152	2,381	130,458	520	18,747	5,523	12,131	590
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	12,555,791	1,077,987	64,239	4,671,277	17,809	626,399	106,093	599,726	21,178
9 10 Reven																
	ass Revenue	Line 287	5.813.266	(2,625,769)	3.187.497	19.864	3.167.634	2,016,655	173.902	11.340	733,110	2.861	102.211	21,636	101.466	4,431
	venue Credits	Line 307	247,619	(2,22,3,203)	747,619	195,810	51,809	41,986	3,207	290	4,735	11	461	1,102	16	1
13	Total Revenue		6,050,886	(2,625,769)	3,435,117	215,675	3,219,442	2.058.641	177.109	11.630	737,845	2,872	102,673	22,758	101,483	4,432
14			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(-11	50,000					,		-,			,	
15 Opera	rting Expense															
	perations & Maintenance	Line 390	2,827,688	(2,232,227)	595,461	16,023	5/9/139	383,051	32,926	2,775	119,946	505	18,729	7,577	13,750	178
	preciation	Line 460	1,106,014	[126,578]	979,466	45,925	933,540	589,368	50,933	3,301	214,456	328	29,996	5,916	36,366	2,376
	x Other Than Income Tax	Line 470	497,023	[286,045]	210,978	15,704	195,274	174,384	10,685	655	45,833	176	6,700	1,148	5,975	708
	in/Loss on Disposition			(1,323)	(1,323)	-	(1,323)	(841)		(4)	(313)	(1)	(42)	(7)	(42)	(1)
	Operating Expense before Tax	W 2.2	4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,095,963	94,472	6,727	379,923	1,508	54,892	14,635	56,049	2,761
	come Tax Depense	Line 517	220,919	12,982	233,901	25,592	208,309	133,149	11,417	659	49,303	187 1.695	6,396	1,114	5,811	3,033
22 23	Total Operating Expense		4,651,675	(2,633,192)	2,018,483	103,244	1,915,238	1,229,112	105,889	7,386	429,226	1,695	61,288	15,749	61,860	3,033
24 Return																
	d Operating Impome Farned	In 13 - In 22	1.409.211	7,473	1,416,634	112,430	1,304,204	829.529	71.220	4.744	308,619	1,177	41.385	7,009	39,622	1,399
	el Operating Income Required	In 8 x Ln 34	1,409,211	7,423	1.416,634	112,430	1,364,204	829,529	71,220	4.244	308,619	1,177	41,385	7,009	39,622	1,399
	turn Excess/(Deliciency)	Ln 25 Ln 26	Aprospers	-740.5	12-10/00-1	Larpoo	200-00	0.5/0.5			300,02	3,4.7	1,1,000	1,002	33,000	10.00
	t Oper. Income Multiplier	MER C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	6.0	- 4	./-		2		-	-		-	-	-	1-1
30																
	Class Cost of Service	In 76 + In 22 - In 17	5,813,766	(2,625,769)	3,187,497	19,864	3,167,633	2,016,655	173,907	11,340	733,110	2,861	107,711	71,656	101,466	4,431
32																
	te of Return Earned	Ln 25 / Ln 8					6.61%	6.61%		6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	
	te of Return Requested	JSS Sch. 14					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35 36 He	venues @ Cost of Service	Ln 11					3,167,633	2,016,655	1/3,902	11,340	/33,110	2,861	102,211	21,636	101,466	4,431
	crease/(Decrease) Justified	Ln 29					5,20,035	2,510,033	270,302	11,510	755,125	2,001	102,211	21,030	101,100	17152
	ment Increase/(Decrease)	In 37 / In 36					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39																
40																
	Electric Plant in Service															
	ction Plant															
	oduction Base Demand		6,931,912	(29,988)	6,901,955	13	6,901,942	4,226,404	368,495	25,814	1,942,068	8,006	315,143	16,013	-	-
	nduction Intermediate Demand		604,838	0	604,888	28,962	575,926	352,668	30,749	2,154	162,054	668 783	26,297 28,858	1,336		-
	oduction Peaking Demand oduction Solar Demand		647,344 2,296,360	(195,138)	647,344 2,101,222	15,332	632,017 2,101,218	387,013 1,286,681	33,743 112,184	2,364 7,859	177,836 591,241	2,437	95,942	1,466 4,875		-
	tail 100%. Removed		39,970	[39,970]	2,101,222	4	2,101,216	1,280,081	112,184	7,039	331,241	2,457	33,342	4,675		
	oduction Plant Total		10,520,504	(265,096)	10,255,409	44,311	10,211,098	6,252,766	545,171	38,190	2,873,199	11,845	466,239	23,690	0	0
	eduction Plant Allocators				,,		0.99568	0.61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.00000
50																
	mission Plant															
	oduction Base Demand		84,165		84,165	0	84,165	51,539	4,494	315	23,682	98	3,843	195	-	
	oduction Intermediate Demand		5,199		5,199	249	4,950	3,031	264	19	1,393	6	226	11		
	oduction Peaking Demand		44,954		44,954	1,065	43,890	26,676	2,343	164	12,350	51	2,004	102	-	
	oduction Solar Demand		48,750		48,750	0	48,750	29,852	2,603	182	13,717	57	2,226	113	-	-
	ansmission		6,704,067	(287,834)	6,116,233	1,812,286	4,303,948	2,740,749	227,938	14,057	1,144,452	4,368 46	1/0,926	1,456	-	-
	ansmission - Radials Mribution Primary		45,419	U	45,419		45,419	28,923	2,405	148	12,077	46	1,804	15	-	
	ansmission Plant Total		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2.880,970	240,048	14,885	1,207,672	4,625	181.028	1,893	. 0	
	ansmission Plant Allocators		0/3/25/000	(307,034)	0,344,721	1,013,430	0.71416	0.63582	0.05298	0.00329	0.26653	0.00102	0.03995	0.00042	0.00000	0.00000
00	The state of the s						5.7.2-10	0.00.002	0.0 .2.30	0.00723	0.20033	0.00102	0.03233	WWW.	0.00000	0.00000

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

Page 113 of 230 DOCKET NO: 20240075-F1 SCHEDULE NO: 24 RETAIL BY RATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) (4)	Non-Retail	Total Retail Adjusted 151 - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
61 62 63 64	Total Prod and Trans Plant Prod and Trans Plant Allocators		17,453,060	(852,929)	16,600,130	1,857,911	14,742,219 0.88808	9,133,735 0.61956	785,218 0.05326	53,075 0.00360	4,080,87 1 0.27682	16,470 0.00112		25,583 0.00171	0 0.00000	
65 1	Distribution Plant				5											
66 67	Distribution Primary Distribution Primary (MDS)		5,866,792	(525,951) 0	5,280,831		5,280,831	3,437,211	304,831	13,965	1,349,236	5,564	123,624	46,401	_	
68 69	Distribution Secondary Distribution Secondary (MDS)		2,777,318	(422,070) 0	2,355,248	18	2,355,248	1,845,380	150,510	3,049	335,855		10,324	10,130		
70	Distribution Service		702,186	(596)	702,590	-	702,590	613,314	45,207	5,118	16,693	0		22,235	-	
71	Distribution Metering Lighting Facilities		452,998 848,864	(54) (27,093)	457,944 821,771		452,944 821,771	364,757	37,571	3,207	31,563	97	877	14,871	821,771	-
73	EV Solution		23,526	0	23,526		23,526									23,526
74 75	Distribution IS Equipment Distribution Plant Total		7,793	(975,764)	7,793 9,644,703	- 0	7,793 9,644,703	6,260,662	536,120	25,338	1,733,347	5,661	7,793 142,642	93,636	821,771	23,526
/6 77	Distribution Plant Allocators						1.00000	0.64913	0.055/9	0.00263	0.17972	0.00059	0.01479	0.009/1	0.08520	0.00244
78	Total Trans and Dist Plant		17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825	9,141,632	778,167	40,274	7,941,019	10,287	323,670	95,529	821,771	
79 80	Total Trans and Dist Plant Allocators						0.88658	0.64487	0.05489	0.06284	0.20747	0.00073	0,02283	0.00674	0.05797	
81 82 83	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922 0.92921	15,394,398 0.63126	1,323,338 0.05/126	78,413 0.00322	5,814,217 0.23842	22,131 0.00091	789,909 0.03239	119,219 0.00489	821,771 0.03370	
	General & Intangible Plant		4 274 216	(2.222)	4 270 642	22.474	4 33 7 13 7	040.640	70.145			4.451	12.860	45.001	22.740	
85 86	Labor Petail 100%, Class = # Bills		1,274,236 121,956	(3,323)	1,270,913 121,956	33,476	1,237,437 121,956	817,019 106,426	70,212 7,854	5,814 888	266,765 2,920	1,124		15,094 3,858	23,719	679
87 88 89 90	Retail 100%, Removed General & Intangible Plant Total General & Intangible Plant Allocators		1,396,192	(3,323)	1,392,869	33,476	1,359,392 1,97597	918,445 0.67563	78,066 0.05/13	6,702 g.govi93	269,685 0.19839	1,125 0.00983	42,018 0.03091	18,952 0.01391	23,719 0.01745	
91 1	Friergy Storage Plant			_	_											
92 93 94	Energy Production Total Sales Energy Storage Plant Total Energy Storage Plant Allocators		0	0	0	0	. 0	0	0	0	. 0	. 0	. 0	0	0	. 0
95	Other															
97	Tahor		658,255	(658,255)	0	16	-	1.0		-	-	-	-	-	-	
98	Betail 100%, Class = # Bills Betail 100%, Class = T&D		(2,005)	(21,500)	(23,505)		(23,505)	(20,512)	[1,514]	(171)	(563)	(0)	(2)	(744)	-	
100 101	Retail 100%, Removed Wholesale 100%		111,202	(111,202)	0 (2,490)	(2,490)	-	-	-	-		-				-
102	Production Base Demand		(2,490)		0			-	-	-						
103	Other Plant Total		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	a	0
105	Total Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	16,292,332	1,399,890	84,944	6,083,340	23,256	831,926	137,428	845,491	
105 107	Total Gross Electric Plant Allocators						0.93159	0.63338	0.05442	0.00330	0.23650	0.00090	0.037 84	0.00534	0.03287	0.00094
	Accumulated Depreciation															
110 1	Production Plant: Production Base Demand		2,830,222	(20,392)	2,809,830	5	2,809,824	1,720,596	150,017	10,509	/90,628	3,259	128,297	6,519		
112	Production Intermediate Demand		377,448	(5,097)	372,361	17,829	354,532	217,098	18,928	1,326	99,758	411	16,188	823	-	-
113	Production Peaking Demand Production Solar Demand		438,745 253,563	13,198 (7,766)	451,943 245,796	10,764 0	441,739 245,796	270,193 150,513	23,558 13,123	1,650 919	174,156 69,162	517 285	70,147 11,223	1,024 570		-
115 116	Retail 100%, Removed Production Plant Total		7,911 3,907,899	(7,911) (27,959)	0		3,851,392		205,626	14.404	1,083,705	4,466	175,855	8,935	0	0
117	Production Plant Total Production Plant Allocators		5,507,889	(27,959)	3,879,931	28,539	0.99264	2,358,400 0.61235	0.05339	0.00374	0.28138	0.00116		0.00232	0.00000	
118	Transmission Plant															
120	Production Base Demand Production Intermediate Demand		14,416 2,181		14,416	104	14,416 2,077	8,828 1,272	770 111	54 8	4,056 584	17		33 5	-	
101	- consecutive continues and promise		2,101		1,101	704	2,077	1,212	111		364	2	23	,		

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 114 of 230 DOCKET NO: 20240075-F1 SCHEDULE NO: 2A RETAIL BY RATE CLASS REVENUE EQUALS COST OF SERVICE

Part		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Part						200					7						
Part	Line			Total Paragonia Cont	Total Continue			Total Date!		Contractor No.	Contraction	Co-color	Con Consider	Conformin	o trabation.	elichetten.	
Property Segretary Propert		Patril by Class	no.				Man Botail		Devidential								LV Enlution
1.00	20-2		Ret.	BOOKS	Aujs		Non-Retail		Kesidentiai	Demand	100% L.F.	Demand	Curtanable	interruptible	Energy	Facilities	EA SOIRTION
14 15 15 15 15 15 15 15	_	The second secon														-	
14 15 15 15 15 15 15 15																-	
14 15 15 15 15 15 15 15																-	
100 100					(25,779)											-	7
12 Section 12 12 13 13 13 13 13 13								3,431	3,471	200	16	1,449		210			
10 10 10 10 10 10 10 10				906,539	[23,779]		253,829	628,931	399,988	33,317	2.064	167,564	641	25.102	2.55	0	0
10 10 10 10 10 10 10 10	128				(0.00000
18 18 18 18 18 18 18 18	129																
18	130			4,814,428	(51,/38)	4,762,691	282,368										0
Part		Prod and Trans Plant Allocators						0.94071	0.61567	0.05323	0.00368	0.27928	0.00114	0.04485	0.00205	0.00000	0.00000
14 15 15 15 15 15 15 15		Control of the Contro															
15 15 15 15 15 15 15 15					(40.000)			******			1.00	121.000	***				
14 15 15 15 15 15 15 15								918,594	597,898	53,025	2,429	234,698	968	21,504	8,071		
14 15 15 15 15 15 15 15								626.265	490 769	40.037	911	89 710	-	2.746	2 6 94	-	
14 15 15 15 15 15 15 15														2,740			
14 15 15 15 15 15 15 15													n	7			
March Marc																	-
14 15 15 15 15 15 15 15																249,799	
14 15 15 15 15 15 15 15	141	EV Solution			0												3,304
1000 1000																	-
15				2,193,800	(34,596)	2,159,204	0										
16 10 10 10 10 10 10 10		Distribution Plant Allocators						1,00000	0.64451	0.05498	0.00269	0.15699	0.00046	0.01283	0.01031	0.11569	0.00153
14 10 10 10 10 10 10 10		and a second sec		7				2.224.00					. 0		27.250		
188 101				3,100,339	(58,375)	3,041,964	253,829										
104 Ford Free F		Total Trans and Dist Plant Allocators						0.91656	0.64259	0.05452	0.00283	0.18168	0.00059	0.01894	0.00808	0.08959	0.00118
100		Total Bred Trans and Dist Plant		7.009 129	(96 222)	6 921 995	201 269	6 629 537	4 150 014	257646	33.397	1 500 7 53	6 107	229657	21.450	749 700	2 204
1-1				7,000,220	(00,333)	0,521,007	202,300										
10	151																-
15 16 16 16 16 16 16 16		eneral & Intangible Plant															
155 Setal 1908, Class - 1908 33,169 (518) 15,29 00,664 15,49 00,664 15,49 00,664 15,49 00,664 15,49 00,664 15,49 00,665 15,49 00,675 15,40 15,49 10,40 15,49 10,40 15,49 10,40	1,53	Labor		591,854	(3,812)	588,042	15,489	572,553	375,715	32,487	2,690	123,430	520	19,437	6,984	10,975	314
156 General & intangible Plant florid 15 General	154	Retail 100%, Class - T&D		0		0											
Second Action Again Plant Indicators 19 19 19 19 19 19 19 1	155																-
18/8 Fregrig Straige Plant 18/9				625,023	(4,329)	620,694	15,489										
18 Firety Stange Plant 18 Firety Stange		General & Intangible Plant Allocators						0.97505	0.66789	0.05/15	0.00/18/1	0.20524	0.00086	0.03212	0.01325	0.01213	0.00052
10 10 10 10 10 10 10 10																	
16 16 16 17 16																	
Control Cont							0	0	0	n	0	0	0	0	0		0
184									. "					-	-	-	
18		and by storage main modulors															
16	114 0	ther															
157 154	165	Tabor		0			0		D		D		0	a		a	0
Mode sels 100 Mode sels 10		Retail 100%, Class = # Bills				2,928	-	2,928	2,556	189	21	70	0	0	93		-
18																	
17									-	-	-		-	-	-		-
17 Inclination 18 17 18 19 17 18 19 18 19 18 19 18 19 18 19 18 19 18 19 18 18		Other Plant Iotal		437,837	(435,560)	2,337	[591]	2,926	2,556	169	21	70	0	0	93	0	0
1/2		and a community of the		0.074.440	(1716 773)	71.45.834	107.301	7.117.660	4.117.300	202.424	31.316	5 70 4 5 3 4	6 6 3 3	240 002	10 Fcb	360 773	2 (40
172 175 1847 1847 1847 1848 1847 1848 1847 1848				8,071,198	[326,225]	7,394,926	797,765							0.11111.11			
172		Total Accum Deprec Allocators						0.96060	0.62873	0.0 9114	0.00348	0.23636	0.00091	0.03423	0.005/16	0.03598	0.00050
15 He Hart in Service																	
16 16 16 16 16 16 16 16		et Plant in Service															
177 Production Reserve 3,907,889 27,959 (3,879,931) (28,339) (10,520.504	(265,096)	10,255,409	44,311	10,211,098	6,252,766	545,171	38,190	2,873,199	11,845	466,239	23,690	0	0
18 Production Net Plant 6.512.615 [23,13.7] 6.47.9.78 15.773 6.59.9.05 5,894,866 389,515 13,78 1,893,99 7,377 29,38 12,75 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	177																
180 6,932,555 [587,834] 6,344,721 1,813,600 4,531,127 2,880,970 240,048 14,885 1,207,677 4,625 181,028 1,893 0 0	178	Production Net Plant		6,612,615	(237,137)	6,375,478	15,773	6,359,706	3,894,366			1,789,494					
181 Transmission Gross Plant 6,972,555 [867,874] 6,344,721 1,813,600 4,531,122 2,880,970 240,048 14,885 1,207,672 4,625 181,028 1,893 0 0	1/9	Production Net Plant Allocators						0.99753	0.61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.00000
182 Transmission Reserve (906,539) 23,779 (882,760) (253,829) (628,931) (199,968) (33,317) (2,064) (167,564) (641) (25,102) (255) 0 0																	0
	182	Fransmission Reserve		(906,539)	23,779	(882,760)	(253,829)	[628,931]	(399,988)	(33,317)	(2,064)	(167,564)	(641)	(25,102)	(2.55)	0	0

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

Page 115 of 230 DOCKET NO. 20140075-F1 SOCHEDILE NO. 2A RETAIL BY NATE CLASS REVENUE EQUALS COST OF SERVICE

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
tine No.	Retail by Class [Revenue = COS]	Ref.	Tofal System per Books	Total System Adjs	Fotal System Adjusted (3) F(4)	Non-Retail	Total Retail Adjusted 151 - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Fighting Facilities	EV Solution
183	Transmission Net Plant		6,026,016	(564,055)	5,461,961	1,559,771	3,902,190	2,480,982	206,730	12,821	1,040,108	3,984	155,926	1,639	0	
183	Transmission Net Plant Allocators		6,026,016	(304,035)	5,461,961	1,559,771	0.71443	9.63579	0.05298	0.00329	0.26654	0.00102	0.03996	0.00042	0.00000	0.00000
185	Table 1 and Table 1 and Table 2 and Table						5.72115	3.03313	0.03230	5.56525	0.20051	0.00202	0.03330	0.00012	0.0000	0.03000
186	Distribution Gross Plant		10,620,467	(975,764)	9,644,703		9,644,703	6,260,662	538,120	75,338	1,733,347	5,661	142,642	93,636	871,771	23,576
187	Distribution Reserve		(2,193,800)	34,596	(2,159,204)	-	(2,159,264)	(1,391,637)		(5,819)	(338,983)	(998)	(27,700)	(22,261)	(249,799)	(3,304
188	Distribution Net Plant		8,426,667	(941,168)	7,485,499	0	7,485,499	4,869,026	419,416	19,519	1,394,363	4,663	114,942	71,375	571,972	20,222
189 190	Distribution Net Plant Allocators						1.00000	0.65046	0.05603	0.00261	0.18623	0.00062	0.01536	0.00954	0.07641	0.00270
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	918,445	78,066	6,702	269,685	1,125	42,018	18,952	23,719	6/5
192	General & Intangible Reserve		(625,023)	4,329	(620,694)	(15,489)	(605,205)	[404,209]		12,928)	(124,212)		(19,440)	(8,017)	(10,975)	(314
193	General & Intangible Net Plant		771,168	1,006	777,175	17,987	754,188	514,736	43,477	3,774	145,473	604	22,578	10,936	12,745	365
194	General & Intangible Net Plant Allocators						0.97671	0.68184	0.0.5765	0.00500	0.19289	0.00080	0.02994	0.01450	0.01690	0.00048
195																
196 197	Energy Storage Gross Plant		0	0	0		0	0	0	0	0	0	0	0	0	0
198	Energy Storage Reserve Energy Storage Net Plant		0	Ü	U	- 0	0	0	0	0	0	0	0	9	0	0
199	Energy Storage Net Plant Allocators			· ·	U	U		-		-						
200																
201	Other Gross Plant		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	[1,514]	(171)	(563)			(744)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,596)		(21)	(70)	(0)		(93)	(0)	
203	Other Net Plant		327,065	(355,396)	(28,331)	(1,838)	(26,433)	(23,067)		(192)	(633)			(836)	(0)	
201	Other Net Plant Allocators						0.93300	0.87266	0.06/110	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
205 206	Total Gross Plant		30,234,680	(2,622,972)	27,611,708	1.888,898	25,722.810	16,292,332	1.399,890	84,944	6.083,340	23,256	831,926	137,428	845,491	24,705
207	Total Reserve		(8,071,148)	526,223	(7.544,926)	(297,265)	(7,247,660)	(4,556,789)	(392,424)	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	(3,618
208	Total Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,735,542	1.007.466	59,707	4,368,806	16,629	583,829	97,868	584,717	20,587
209	Total Net Plant Allocators					4,	0.92068	0.63521	0.05453	0.00323	0.23647	0.00090	0.03160	0.00530	0.03165	0.00111
210																
211																
212 <u>Ce</u> 213	onstruction Work in Progress Production Base Demand				174,431	n	174.431	106,813	9,313	652	49.081	202	7,965	405		
214	Production Base Demand Production Intermediate Demand		174,433 23,477	(2)	23,477	1,124	22,353	13,688	1,193	84	6,290	26	1,021	52		
215	Production Peaking Demand		14,954	0	14,954	354	14,600	8,940	780	55	4,108	17	667	34		
216	Production Solar Demand		445,035	(441,659)	3,145	0	3,145	1,926	168	12	885	4	144	7	-	
217	Transmission		415,487	(137,313)	278,175	82,425	195,750	124,653	10,367	639	52,051	199	7.774	66	-	
218	Distribution Primary		418,631	(254,414)	164,217		164,217	106,887	9,479	434	41,957	1/3	3,844	1,443	-	
219	Distribution Primary [MDS]		a	0	0	1.5				0		-			-	
221	Distribution Secondary		327,400	(267,048)	55,352		5,5,352	43,369	3,537	77	7,893	-	243	238	-	
222	Distribution Secondary (MDS) Distribution Service		2,740	0	2,740		2.740	2,392	176	20	65	0	0	87	_	
223	Distribution Metering		2,111	0	2,111		2.111	1.700	175	15	147	0	4	69	_	
221	Lighting Facilities		18,507	(15,761)	2,715	-	2,745		-	(-)	-		- 1	-	2,745	-
225	Distribution IS Equipment		667	0	667	-	667		-	-	-	-	667	-	-	4
226	Tabor		26,550	(2,759)	23,790	677	23,164	15,200	1,314	109	4,994	71	786	783	444	13
227	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)		(11,872)	(7,541)	[647]	(38)	(2,807)	(11)	(375)	(63)	(376)	(13
228	Petail 100%, Removed Total Construction Work in Progress		739 1,853,860	(739)	733,935	34,531	649.404	416,028	35,856	2,053	164,664	631	22,738	2,621	2,814	(1
230	Total Construction Work in Progress Allocator		1,653,660	(1,119,920)	/33,933	84,331	0.88483	0.64371	0.05521	0.00316	0.25356	0.00097	0.03501	0.00404	0.00433	(0.00000)
231	Total Constitution Work in Flogic Symbolic Con-						3.56103	3.54371	0.03522	0.30310	013330	0.00337	0.05301	0.00101	0.03133	10.00000
232																
233 PI	ant Held for Future Use			l'annient de la constitución de	137.0		11.65				100					
234	Production Base Demand		98,700	(94,468)	4,232	0	4,232	2,592	226	16	1,191	:5	193	10		
235	Production Peaking Demand		1,175	0	1,175	28	1,147	702	61 887	4 55	323	17	665	3		
236	Transmission Distribution Primary		23,808 2,557	0	23,808 2,557	7,055	16,754 2,557	10,669	887 148	55	4,455 653	17	665 60	6	-	-
238	Labor		2,557 3,462	0	3,462	91	3,371	2,212	148	16	72/	3	114	41	65	,
239	Plant Held for Future Use Total		129,703	(94,468)	35,235	7,174	78.061	17,839	1,513	97	7,349	79	1,085	87	65	7
240	Plant Held for Future Use Allocator			,,,		.,	0.79641	0.63573	0.03398	0.00347	0.26188	0.00103	0.03868	0,00291	0.00230	0.00007
241																

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 116 of 230 DOCKET NO: 20240075-F1 SCHEDULE NO: 2A RETAIL BY RATE CLASS REVENUE EQUALS COST OF SERVICE

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
ine Vo.	Retail by Class [Revenue = COS]	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted 151 - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solut
44	Production Base Demand		65,502	0	65,502	0	65,502	40,110	3,497	245	18,431	76	2,991	152	_	•
15	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,176	364	26	1,919	8	311	16	-	
16	Production Peaking Demand		O.	7,619	7,619	180	7,438	4,555	39/	28	2,093	9	340	1/	-	
47	Production Base Energy		112,485	0	117,485	1	112,484	60,632	6,148	.583	36,875	181	7,139	927	-	
48	Production Intermediate Frengy		n	0	0						-			-	-	
49.	Production Peaking Energy		96,569	0	96,569	1,995	94,574	50,978	5,169	490	31,003	152	6,002	780		
50	Production Solar Demand		981	0	991	0	981	601	52	4	276	1	45	2	-	
51	Energy Avg Rate Sales		8,798	(8,798)	0	-		-		-	-	-	-	-	-	
52	Distribution Metering		0	0	0			-		-	-	-	-	-	-	
53	Labor		(264,802)	264,802	0	-	-		-	-	-	-	-		-	
94	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(261,683)	(22,552)	[1,893]	(81,837)	(344)	(12,751)	(5,160)	(9,375)	
55	Betail 100%, Class = # Bills		155,484	2,392	157,877		157,877	137,773	10,167	1,150	3,780	0	12	4,995	-	
56	Retail 100%, Class - Prod		(205,287)	667	(204,620)		(204,620)	(125,299)	(10,925)	(765)	(57,576)	(237)	(9,343)	(475)		
57	Retail 100%, Class - Net Plant		473,238	0	473,238		473,238	300,604	25,806	1,529	111,906	426	14,955	2,507	14,977	
8	Retail 100%, Class - T&D		(105,072)	3,474	(101,598)	-	(101,598)	(65,518)	(5,577)	(288)	(21,078)	(74)	(2,320)	(685)	(5,890)	
9	Retail 100%, Class - Metering		13,801	U	13,801	-	13,801	11,114	1,145	98	962	3	2/	4.53	-	
XI	Retail 100%, Removed		417,800	(417,500)	(0)	-	(D)	-	-	-	-	-	-	-	-	
51	Wholesale 100%		27,572	0	.27,572	27,572						-	-			
52	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,433)	[474]	(33)	(2,497)	(10)	(405)	(21)		
63	Gross Total Plant		405,360	0	405,360	27,551	377,809	239,297	20,561	1,248	89,350	342	12,219	2,019	12,418	
54	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,636)	(7,526)	[627]	(39)	(3,155)	(12)	(473)	(5)		
55	Total Working Capital		7/0,312	(140,462)	629,K30	41,947	567,893	384,381	33,152	2,381	130,458	520	18,747	5,523	12,131	
6	Lotal Working Capital Allocator						0.93340	0.65384	0.05639	0.00405	0.22191	0.00038	0.03189	0.00949	0.02063	0,0
57																
8																
	tal Rate Base															
	Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,698	25,722,810	16,292,332	1,399,890	84,944	6,083,340	23,256	831,926	137,428	845,491	2
	Accumulated Depreciation		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,556,789)	(392,424)	(25,236)	(1,714,534)	(6,627)	(248,097)	(39,560)	(260,774)	1
	Net Electric Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,/35,512	1,007,466	59,707	4,368,806	16,629	583,829	97,868	584,717	2
	Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	418,028	35,856	2,053	164,664	631	22,738	2,621	2,814	
	Plant Held for Future Use		129,703	(94,468)	35,235	7,174	28,061	17,839	1,513	97	7,349	79	1,085	87	6.5	
	Working Capital		770,312	[140,482]	629,830	41,947	587,883	384,381	33,152	2,381	130,458	520	18,747	5,523	12,131	
	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	12,555,791	1,077,987	64,239	4,671,277	17,809	626,399	106,093	599,726	2
	Total Rate Base Alfocator						0.91963	0.63604	0.05461	0.00325	0.23663	0.00090	0.03173	0.00537	0.03038	0.0
8																
3																
	ss Revenue															
81	Retail Sales of Electric		5,610,871	(2,630,772)	2,980,099		2,980,099	1,967,63.5	169,628	11,041	710,585	2,768	98,556	21,470		(
	Production Solar Demand		75,050	5,003	30,053	(0)	80,053	49,020	4,274	299	22,525	93	3,655	186		
	EV Solution		6,015		6,015		6,015									
31	Lighting Facilities Revenue		101,466		101,466		101,466				· · · · · ·				101,466	
35	Retail Revenue		5,793,402	(2,625,769)	3,167,633	(0)	1,167,633	2,016,655	1/3,902	11,340	/33,110	2,861	102,211	21,656	101,466	
	Wholesale 100%		19,864		19,864	19,864	-	-								
	Total Class Revenue		5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	2,016,655	173,902	11,340	733,110	7,861	107,211	71,656	101,466	
	Total Betail Sales of Electric & Lighting Allocator						0.99377	0.66026	0.05692	0.00370	0.23844	0.00093	0.03307	0.00720		(0.0
19																
	Function Allocator for Electric Revenue:															
91	Return + Pretax Op Exp		5,839,967	(2,638,751)	3,201,215	190,082	3,011,133	1,925,492	165,692	10,971	668,542	2,685	96,276	21,644	95,671	
2	Less Lighting Facilities		(99,831)		(99,831)		(99,831)								(95,6/1)	- (
	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		5,740,136	(2,638,751)	3,101,385	190,082	2,911,302	1,925,492	165,697	10,971	688,542	2,685	96,276	71,644		
4	Function Allocator for Electric Revenue						1.00000	0,66139	0.05691	0.00377	0.23651	0.00097	0.03307	0.00743	0.00000	n.
5																
6																
	venue Credits					- 0										
	Transmission		14,526	0	14,526	4,304	10,222	6,509	541	33	2,718	10	406	3		
9	Distribution Primary		239	0	239	-	239	155	14	1	61	0	6	2	-	
	Distribution Secondary		7,278	0	7,278		7,778	5,663	467	9	1,031	-	37	31	-	
	Distribution Service		33,309	0	.33,309		33,309	29,077	2,143	243	791	n	1	1,0.54	-	
12	Lighting Facilities		0	0	0											
	Retail 100%, Class – & Bills		274	0	274		274	239	18	2	7	0	0	9	-	
04	Retail 100%, Class - Prod		0	0	0											

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

Page 117 of 230 DOCKET NO. 20140075-F1 SCHEDIUE NO. 24 RETAIL BY NATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
				-	Intal											-
ine			Total System per	Total System			Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	Books	Adjs	System Adjusted	Non-Retail	Adjusted	Residential	Demand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Soluti
		NCI.	Buons	Amia		NON-Retail		Residential	Demand	100% L.F.	Demaile	Curtamable	interruptible	energy	racinges	EV SOIULI
_	[Revenue = COS]				(3) (4)		(5) - (6)									
305	Wholesale 100%		191,461	0	191,461	191,461					-	-	-	- 2	7.4	
306 307	Rate Base Lotal Revenue Credits		247,619	0	247,619	195,810	537 51,809	341 41,986	29 3.20/	2 290	4./35	11	17 461	1.102	16 16	
308	Total Revenue Credits Allocator		247,619	0	247,619	195,810	0.20923	0.81039	0.06190	0.00559	0.09139	0.00071	0.00891	0.02128	0.00031	0.000
309	TOTAL PROPERTY CHECKES MARKATOL						0.20923	0.81057	0.00190	0.00.332	0.02152	11.10002-1	0.000-71	0.112 1245	11.18.30.5 1	O.OCE
310																
	8.M Expense															
	oduction Demand															
13	Production Base Demand		A2,622		32,622		32,622	19,976	1,712	322	9,179	48	1,490	76		
14	Production Intermediate Demand		2,921		2,921		2,781	1,703	148	10	/82	3	127	6	-	
15	Production Peaking Demand		4,990		4,990		4,877	7,983	260	18.	1,371	6	227	11		
16	Production Solar Demand		14,806	(1,500)	13,306		13,306	8,148	710	50	3,744	15	608	31		
17	Production Demand O&M Subtotal		55,339	(1,500)	53,839	0	53,581	32,810	2,861	200	15,077	62	2,447	124	0	
119	Production Demand O&M Allocators						0.99521	0.61235	0.05339	0.00374	0.28138	0.00116	0.04566	0.00232	0.00000	0.000
19	and the section of the section of															
320 Pi 321	oduction Energy Production Base Energy		102.441		102.441		102.44D	55.218	5.599	531	33.582	164	6.501	844		
322	Production Intermediate Energy		9,887		9,887		9,793	5,009	506	48	3,046	15	590	77	-	
23	Production Peaking Energy		8,478		8,478		8,303	4,476	454	43	2,722	13	527	68		
24	Production Solar Energy		7.757		7,757		7,757	4.181	424	40	2,543	12	492	64		
25	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	66,684	6,985	662	41,893	205	9,110	1,053	0	
26	Production Energy O&M Allocators						0.99101	0.53903	0.05466	0.00518	0.32782	0.00161	0.06346	0.00824	0.00000	0.00
21																
28	Production O&M Total		183,902	(1,500)	182,402	0	181,374	101,695	9,845	863	56,970	267	10,557	1,178	0	
29	Production O& M Total Allocators						0.99436	0.56069	0.05428	0.00476	0.31410	0.00147	0.05820	0.00649	0.00000	0.000
30																
	ansmission															
332	Production Base Demand		235		235	0	235	144	13	1	66	0	-11	1	-	-
333	Production Intermediate Demand		15		15	1	14	R	1	0	4	U	1	Ó	-	-
334	Production Peaking Demand		126		126	3	123	75	7	D	34	0	6	a	-	-
335	Production Solar Demand		136		136	0	136	83	7	1	38	n	- 6	0	-	
36	Transmission		30,910		30,910	9,159	21,751	13,851	1,152	71	5,784	22	864	7		
337	Transmission Radials Transmission O&M Total		127 31,548	0	127 31,548	9,163	127 22,396	14,243	1,186	73	34 5,960	23	892	9	0	
39	Transmission O&M Allocators		31,346	0	31,346	9,103	0.70957	0.63624	0.05297	0.00328	0.26626	0.00102	0.03985	0.00038	0.00000	0.000
140	Hallshipson Germ / docators						0.70537	0,03024	0.0.237	0.0028	0.20020	0.00102	0.05361	0.00050	0.05005	0.000
	istribution															
42	Distribution Primary		47,524		47,524		47,524	30,933	2,743	126	12,142	.50	1,113	418	_	
43	Distribution Secondary		19,105		19,105		19,105	14,969	1.221	25	2,724		84	62		
44	Distribution Service		10,030		10,030		10,030	8,756	645	73	238	0	0	317	-	
45	Distribution Metering		9,787		9,787	-	9,787	7,881	812	69	682	2	19	321	-	
46	Lighting Facilities		10,015		10,015		10,015		-	(-)	-	-	-	-	10,015	
47	EV Salution		76		76	-	16	-	-	-	-	-	-	-	-	
46	Distribution IS Equipment		25		25	-	.25	-	-	-	-	-	25	-		
49	Distribution Q& M Total		96,564	0	96,564	0	96,564	62,539	5,421	293	15,797	.52	1,241	1,138	10,015	
50	Distribution O& M Atlocators						1.00000	0.64765	0.05614	0.00303	0.16349	0.00054	0.01285	0.01179	0.10372	0.000
51																
52 0	ustomer Accounting Distribution Service		u		0										_	
34	Distribution Metering		241		741		741	194	20	2	17	. 0	- 0	8		
55	Betail 100%, Class = # Bills		77.638		77,638		77.638	67,752	5,000	565	1.859	0	6	2.456		
56	Customer Accounting O&M		77,879	0	77,679	0	77,879	67,946	5,020	567	1,876	0	6	2,464	0	
57	Customer Accounting O&M Allocators				,	U	1.00000	0.87246	0.06445	0.00728	0.02408	0.00000	0.00008	0.03164	0.00000	0.00
58																
	ustomer Serv & Info.															
60	Retail 100%, Class = # Bills		4,137		4,13/		4,13/	3,610	266	30	99	U	u	131		
61	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,610	266	3D	99	Ω	- O	131	a	
362	Customer Serv & Info. O&M Allocators						1.00000	0.87266	0.06440	0.00728	0.02394	0.00000	0.60007	0.03164	0.00000	0.000
163																
64 Sa	oles Retail 190%, Class – # Bills		16,698		16,698		16,698	14,572	1,075	122	400	0	1	528		

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 118 of 230 DOCKET NO: 20346075-F1 SCHEDULE NO: 2A RETAIL BY RATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
					Iotal			1								
Line			Total System per	Total System	System		Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	Books	Adjs	Adjusted	Non-Retail	Adjusted	Residential	Demand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Solut
	[Revenue = COS]		22.00		(3) (4)		(5) - (6)			0.00						
66	Sales O&M		16,698	0	16,698	0	16,698	14,572	1,075	122	400	0	1	528	0	
67	Sales O&M Allocators						1.00000	9.87266	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00
63																
	Admin and General			4												
70 71	Labor Distribution Primary		184,024	(26,389)	157,635		153,483	100,717	8,709	771	33,088	139	5,211	1,872	2,942	
72	Gross Total Plant		24,718	0	24,718		23,038	14,592	1,254	76	5,448	21	745	123	757	
73	Retail 100%, Class - # Bills		6,053	(2,745)	3,309		3,309	2,887	213	24	79	0	0	105	-	
M	Hetail 100%, Class = 18.D		0	0	0			-	-	100	-		-	-	-	
/5	Retail 100%, Resid, Cust		o o	0	0		-		-	-	-	-	-	-	-	
76	Betail 100%, Removed		.0	0	0		-	-	-	-	-	-	-	-	-	
77	Wholesale 100%		0	- 0	0											
78	Admin & General O&M		214,795	(29,133)	185,561	0	179,829	118,196	10,175	821	38,615	160	5,956	2,100	3,699	
79 80	Admin & General O&M Allocators						0.96859	0.65727	0.05658	0.00457	0.21473	0.00089	0.03312	0.01168	0.02057	0.0
	Recoverable Clause O&M															
82	Retail 100%, Removed		2,195,394	(2,195,394)	0					-	-		-	-	-	
83	Wholesale 100%		6,200	(6,200)	0					-						
84	Recoverable Clause O8 M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	
85																
	Total O.S.M		2,827,117	(2,232,227)	594,890	9,163	578,867	382,801	32,989	2,769	119,707	503	18,653	7,548	13,714	
	Total O&M Allocators						0.97307	0.66129	0.05699	0.00478	0.20680	0.00087	0.03222	0.01304	0.02369	0.0
88	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		571.5708		571.5708		571.5708	250.5080	(63.0085)	6.3962	239.3975	2.1907	75.7469	29.1356	35.6632	(4
	lotal Adjusted O&M		2.827.688	(2.232.227)	595,461	9.163	5/1.5/08	383,051	32.926	2.775	119.946	2.1907 5DS	18.729	7,577	13,750	Į4.
91	otal valuated Olem		2,027,000	(6,232,221)	393,401	9,165	373/152	505,031	52,320	2,113	112,946	303	10,723	1,377	15,730	
92																
	Depreciation Expense															
	Production Plant															
95	Production Base Demand		334,499	(30,278)	304,221	1	304,220	186,289	16,242	1,138	85,602	353	13,891	706		
96	Production Intermediate Demand		49,702	[27,117]	22,585	1,081	21,504	13,168	1,148	80	6,051	25	982	50		
97	Production Peaking Demand		19,735	11,258	30,993	734	30,259	18,529	1,616	113	8,514	35	1,382	70	-	
98	Production Solar Demand		K2,499	(17,417)	65,083	0	65,084	39,853	3,475	243	18,313	75	2,972	151	-	
99	Retail 100%, Removed		1,593	(1,593)	0		***	-				-		-		
01	Production Plant Total Production Plant Allocators		488,078	(65,145)	477,887	1,816	47 1,066 0,99571	257,840 0.61235	27,481 0,05339	1,575	118,480 0,28138	488 0.00116	19,226 0.04566	977 0.00232	0.00000	0.0
102	Production Plant Allocators						0.99371	0.01253	0.03039	0.00574	0.20130	0.00110	G-GH 3HD	0.002.32	11.00000	0.0
	Fransmission Plant															
0/1	Production Base Demand		1,555		1,555	0	1,555	952	83	6	138	2	71	4	-	
05	Production Intermediate Demand		96		96	5	91	56	5	D	26	0	4	0	-	
06s	Production Peaking Demand		921		92.1	72	899	551	48	.3	2.53	1	- 41	2	-	
107	Production Solar Demand		1,023		1,023	0	1,073	626	55	4	288	1	47	2	-	
08	Transmission		155,993	(15,006)	140,988	41,776	99,212	63,178	5,2 54	324	26,381	101	3,940	34		
109	Transmission Radials		999		999		999	636	53	3	266	1	40	0		
10	Distribution Primary			day book	1/15,582	41,802	103,780	66,000	5,498	3/11	27,651	106	4,143	42		
	Transmission Plant Total		160,588	(15,006)	1/13,362	111,002										nn
12	Fransmission Plant Total Fransmission Plant Allocators		160,588	(15,006)	1/13,362	11,002	0./1286	0.63596	0.05298	0.00328	0.26644	0.00102	0.03992	0.00041	0.00000	0.0
12 13			160,588 648,615	(80,151)	568,464	43,618										0.0
12 13 14	Fransmission Plant Allocators						0./1286	0.63596	0.05298	0.00328	0.26644	0.00102	0.03992	0.00041	0.00000	
12 13 14 15	Fransmission Plant Allocators Total Prod and Trans Plant						0./1286	0.63596 323,839	0.05298 27,978	1,915	0.26644	0.00102 594	0.03992 23,369	1,019	0.00000	
112 113 114 115 116 117	Transmission Plant Allocators Total Pred and Trans Plant Pred and Trans Plant Allocators Distribution Plant		648,615	(80,151)	568,464	43,618	0.71286 524,846 0.92327	0.63596 323,839 0.61702	0.05298 27,978 0.05331	1,915 0.00365	0.26644 145,131 0.27843	0.00102 594 0.00113	0.03992 23,369 0.04452	0.00041 1,019 0.00194	0.00000	
112 113 114 115 116 117 I	ransmission Plant Allocators Total Pred and Trans Plant Pred and Trans Plant Allocators Distribution Plant Distribution Primary		648,615 155,381	(80,151) (16,118)	.568,464 139,263	43,618	0./1286	0.63596 323,839	0.05298 27,978	0.00328 1,915 0.00365	0.26644 146,131 0.27843 35,581	0.00102 594 0.00113	0.03992 23,369	0.00041 1,019 0.00194	0.00000	
112 113 114 115 116 117 118 119	transmission Plant Allocators Total Prod and Trains Plant Prod and Train Plant Allocators Distribution Plant Uskribution Primary Uskribution Pri		648,615 155,681 0	(80,151) (16,118) 0	568,464 139,263 0	43,618	0.71288 524,846 0.92327 139,269	0.63596 323,839 0.61702 90,644	0.05298 27,978 0.05331 8,039	0.00328 1,915 0.00365	0.26644 146,131 0.27843	0.00102 594 0.00113	0.03992 23,369 0.04452 3,260	0.00041 1,619 0.00194	0.00000	
112 113 114 115 116 117 118 119	ransmission Mant Allocators Tolal Reval and Train-Rani Prod artification Plant Allocators Distribution Mant Userbitution Frimary Userbitution Frimary Userbitution Frimary Obstitution Security Destribution Frimary (MISs)		648,615 155,681 0 83,375	(80,151) (16,118) 0 (12,064)	568,464 139,263 0 71,311	43,618	0.71286 524,846 0.92327	0.63596 323,839 0.61702	0.05298 27,978 0.05331	0.00328 1,915 0.00365	0.26644 146,131 0.27843 35,581	0.00102 594 0.00113	0.03992 23,369 0.04452	0.00041 1,019 0.00194	0.00000	
112 113 114 115 116 117 118 119 120	transmission Hant Allocators Total Prod and Trains Plant Prod and Trans Plant Allocators Distribution Plant Ubstribution Primary Ubstribution Primary Ubstribution Primary Ubstribution Primary Ubstribution Secondary Distribution Secondary Ubstribution		648,615 155,481 0 83,375 0	(80,151) (16,118) 0 (12,064)	568,464 139,263 0 -71,311 0	43,618	0.71286 524,846 0.92327 139,263 71,311	0.63596 323,839 0.61702 90,644 55,873	0.05298 27,978 0.05331 8,039 - 4,557	1,915 0.00365 368 97	0.26644 146,131 0.27843 35,581 - 10,169	0.00102 594 0.00113 147	0.03992 23,369 0.04452 3,260	0.00041 1,019 0.00194 1,224 - 307	0.00000	
112 113 114 115 116 117 118 119 120 121	Talanmission Mant Allocators Total Pred and Trans Plant Pred and Trans Plant Allocators Distribution Part Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary		548,615 155,481 0 83,375 0 19,352	(80,151) (16,118) 0 (12,064) 0 (14)	568,464 139,263 0 71,311 0 19,338	43,618	0.71286 524,846 0.92327 139,266 71,311 19,338	0.63596 323,839 0.61702 90,644 55,873	0.05298 27,978 0.05331 8,039 - 4,557	0.00328 1,915 0.00365 368 97	0.26644 146,131 0.27843 35,581 10,169 4 59	0.00102 594 0.00113 147	0.03992 23,369 0.04452 3,260 - 313	0.00041 1,019 0.00194 1,224 - 367	0.00000 0.00000	
111 112 113 114 115 116 117 118 119 120 121 122 123	transmission Hant Allocators Total Prod and Trains Plant Prod and Trans Plant Allocators Distribution Plant Ubstribution Primary Ubstribution Primary Ubstribution Primary Ubstribution Primary Ubstribution Secondary Distribution Secondary Ubstribution		648,615 155,481 0 83,375 0	(80,151) (16,118) 0 (17,064) 0 (14) (2)	568,464 139,263 0 -71,311 0	43,618	0.71288 524,846 0.92327 139,266 71,311 19,338 28,505	0.63596 323,839 0.61702 90,644 55,873	0.05298 27,978 0.05331 8,039 - 4,557	1,915 0.00365 368 97	0.26644 146,131 0.27843 35,581 - 10,169	0.00102 594 0.00113 147	0.03992 23,369 0.04452 3,260	0.00041 1,019 0.00194 1,224 - 307	0.00000 0.00000	
112 113 114 115 116 117 118 119 120 121 122 123	Transmission Hant Allocators Total Pred and Trans Plant Pred and Trans Plant Allocators Distribution Primary Distribution Primary Distribution Primary Distribution Secondary Distribution Seco		155,381 0 83,375 0 19,352 28,507	(80,151) (16,118) 0 (12,064) 0 (14)	568,464 139,263 0 71,311 0 19,338 28,505	43,618	0.71286 524,846 0.92327 139,266 71,311 19,338	0.63596 323,839 0.61702 90,644 55,873 16,881 22,955	0.05298 27,978 0.05331 8,039 - 4,557 1,244 2,364	0.00328 1,915 0.00365 368 97 141 202	0.26644 145,131 0.27843 35,581 	0.00102 594 0.00113 147	0.03992 23,369 0.04452 3,260 - 313	1,019 0,00194 1,224 - 307 612 936	0.00000 0.00000	0.00

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 119 of 230 DOCKET NO: 20246025-F1 SCHEDULE NO: 24 RETAILBY RATE CLASS REVENUE COURLS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
					Lotal											
Line			Total System per	Total System	System		Total Retail		Gen Service Non	Gen Service	Gen Service	Gen Service	Gen Service	Lighting	Lighting	
No.	Retail by Class	Ref.	Books	Adjs	Adjusted	Non-Retail	Adjusted	Residential	Deniand	100% L.F.	Demand	Curtailable	Interruptible	Energy	Facilities	EV Solution
	[Revenue = COS]		1,144		(3) (4)		[5] - (6)									
427	Distribution Plant Total		324,617	(29,218)	295,399	0	295,399	186,353	16,205	803	48,196	153	3,629	3,078	34,656	2,3
128	Distribution Plant Allocators						1.00000	0.63085		0.00272	0.16315	0.00052	0.01228	0.01042	0.11732	
123																
13G 131	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		485,205	(44,274)	440,561	41,802	399,179 0.90521	252,353 0.63218	21,707 0.05437	1,144	75,847 0.19001	0.00065	7,771 0.01947	3,120 0.00782	34,656 0.08682	0.00
32	Total Trans and Dist Plant Allocators						0.90521	0.64718	0.03437	(L(ID)R)	0.19001	0.00065	0.01947	0.00782	10.4 0.5 (1.8)	ti.tiq.
133	Total Pred, Trans and Dist Plant		973,233	(109,369)	863,864	43,618	820,245	510,193	44,183	2,719	194,326	747	26,997	4,097	34,656	2,
34	Total Prod, Trans and Dist Plant Allocators						0.94951	0.62200	0.05387	0.00331	0.23691	0.00091	0.03291	0.00500	0.01225	
35	The second second															
36 G	eneral & Intangible Plant Labor		89,542	15			85.768	55,954	4.838	451	18.382	77	2,895	1,040	1,634	
38	Betail 100%, Class = # Bills		10,834	(1,967)	87,575 10,834	2,307	10,834	9,455		79	259	0		343	1,654	
39	Retail 100%, Class - Net Plant		0		0		10,0.54	3,400	0.56	***	2.15	· ·		340	_	
40	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	65,409	5,536	480	18,641	77	2,896	1,383	1,634	
11	General & Intangible Plant Allocators						0.97656	0.68061	0.05760	0.00499	0.19397	0.00081	0.03013	0.01439	0.01701	
12																
43 F1	nergy Storage Plant Energy - Production Total Sales		q	0	0											
45	Energy Storage Plant Total		- 0	0	- 0	- 0		. 0	- 0	- 0	. 0	. 0		. 0	. 0	
46	Energy Storage Plant Allocators			•	.,				٠	٠	٠	٠		•		
47	5,															
18 0																
19	Labor		a		U			-	-	-	-		-	.5	-	
50	Retail 100%, Class = # Bills		5,513	779	5,743	-	5,743	5,011	370	47	137	0	0	187	-	
51	Retail 100%, Class = Net Plant		1,308	0	1,308		1,308	831 375	71 32	4 2	309	1	41	7	41 34	
53	Retail 100%, Class = T8.D Retail 100%, Class = Metering		581 6,281	0 862	581 7,143		7,143	5,752	593	51	121 498	0	13 14	235	34	
51	Retail 100%, Class - Dist Secondary		1,851	0	1.851		1.651	1.450	118	î	264		8	8	-	
55	Retail 100%, Class - Prod		4,383	(3,816)	367		567	31/	30	2	160	1	26	1	-	
56	Retail 100%, Removed		12,518	(12,518)	0	-	-	-	-	-	-	-	-	-	-	
.57	Wholesale 100%		G	0	0	-	-	-	-	-	-	-	-	-	-	
58	Other Plant Total		32,435	(15,242)	17,193	0	17,193	13,767	1,214	103	1,489	4	193	436	75	
	ital Depreciation Expense		1.106.044	[126.578]	979.466	45.925	933,540	589,368	50.933	3.301	214,456	828	29.996	5.916	36.366	2
61	Total Depreciation Expense Allocators						0.95311	0.63133	0.05456	0.00354	0.22972	0.00089	0.03213	0.00634	0.03895	0.00
62										100						
63																
65	ixes Other than Income Tax		16,879	D	16,879	445	16.434	10,784	937	77	3,543	15	538	200	315	
66	Nel Total Plani		194,757	(667)	194,099	15,260	178,839	113,600	9,752	578	42,790	161	5,651	947	5,660	
67	Transmission		4,108	(4,108)	0	1141	111,011	117	.,.	77.0	40,70		4,411,9		7,430	
68	Distribution Primary		7,141	(7,141)	0			-								
69	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-		-	
/0	Total Taxes Other		497,023	(286,045)	210,978	15,704	195,274	124,364	10,685	655	45,833	176	6,209	1,149	5,975	
/1 D	Total Taxes Other Allocator						0.92556	0.63697	0.05472	0.00336	0.23471	0.00090	0.03180	0.00583	0.03060	0.0
73																
	come Tax Expense								J.,							
15	Total Revenue	Line 13	6,060,886	(2,625,769)	3,435,117	215,675	3,219,442	2,058,641	177,109	11,630	737,845	2,872	102,673	22,758	101,483	4
76	Total Oper. Exp. Before Tax	Line 20	4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,095,963	94,472	6,727	379,923	1,508	51,892	14,635	56,049	
11	Net Oper, Income (NOI) before Tax	the course	1,630,130	20,405	1,650,535	138,023	1,512,513	962,678	82,637	4,903	357,922	1,363	47,781	8,123	45,434	
78 79	Interest Expense NOLBefore Tax Less Interest	Tine 8 x WACC In 477 - In 478	455,725 1,174,405	(61,314) 81,719	1,256,124	31,700 106,322	1,149,802	230,699 731,978	19,807 62,830	1,180	85,830 272,093	1,036	11,589 36,271	1,949 6,174	11,019 34,414	
80	The recommendate of LESS BREIGHT	111477 -111478	1,174,403	01,/19	15/10/124	100,327	1,144,000	251,928	11/,830	3,///	272,4195	1,056	50,771	0, 174	24,414	
81	State Income Tax Expense															
82	Net Oper, Income Less Int. Exp.	Line 479	1,174,405	81,719	1,256,124	106,322	1,149,802	731,978	62,830	3,722	272,093	1,036	36,271	6,174	34,414	1
83	Hed & St Permanent Differences	ISS Sch. 12	22,278		22,278	1,524	20,754	13,145	1,129	69	4,908	19		111	682	
8/1	State Temporary Differences	ISS Sch. 12	(6/3,5/2)		(6/3,5/2)	(46,079)	(627,493)	(397,442)		[2,072]	(148,400)	(567)		(3,352)	(20,625)	
85	State Taxable Income	In 487:484	.523,111 .5.50%	81,719 5,50%	604,831 5,50%	61,768 5,50%	543,063 5,50%	347,681 5,50%	29,810 5,50%	1,719 5,50%	128,601 5,50%	488 5,50%		7,932 5,50 2 5	14,471 5,50%	
186	State Income Tax Rate State Income Tax (Cur.)	In 485 x Ln 486	28.771	5.50%	33,266	3,397	5.50% 29.868	5,50% 19,122	1.640	5.50% 9.5	5.50% 7.073	.5.50% 27	5.50% 916	5.50%	5.50% 796	

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 120 of 230 DOCKET NO. 20140075-F1 SCHEDULE NO. 2A RETAIL BY NATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line				Total Sestem	Total		Total Retail			454.00	Gen Service			Lighting	*****	
No.	Retail by Class	Ref.	Total System per Books	Adjs	System Adjusted	Non-Retail	Adjusted	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Demand	Gen Service Curtailable	Gen Service Interruptible	Energy	Facilities	EV Solution
100	[Revenue = COS]	Ln 484 x Ln 486	27.035		(3) (4)	2.004	(5) - (6)	21,859	4.070	***	0.450		1116	*04	4.454	- "
488	State Income Tax (Def.) State Portion of Direct Adjs.	195 Sch. 12	37,046		37,046	2,534	34,512	21,859	1,878	114	8,162	31	1,116	184	1,134	32
490	Total State Income Tax Exp.	Ln 48/489	65,812	4,495	/0,312	5,932	64,381	10,982	3,518	209	15,235	58	2,032	346	1,930	/2
491																
492	Federal Income Tax Expense	1500 170	1,174,405	81,719	1,256,124	106,322	1,149,802	731,978	62,830	3,722	272,093	1,036	36,271	6,174	34,414	1,282
494	Net Oper, Income Less Int, Exp. Fed & St Permanent Differences	Line 479 ISS Sch. 12	22,278	81,/19	22,278	1,524	20,754	13,145	1,129	69	4,908	1,036	671	111	662	20
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)		[607,592]	(384,637)		(2,006)	(143,693)	(549)	(19,651)	(3,246)	[19,971]	
496	State Income Tax Exp. (Cur.)	Line 487	(28,7/1)	(4,495)	(33,266)	(3,397)	(29,868)	(19,122)		(95)	(7,073)	(27)	(916)	(161)	(796)	(39
497	Fed. Taxable Income	Ln 493:496	515,702	17,225	592,927	59,832	533,095	341,164	29,254	1,690	126,235	479	16,376	2,879	14,329	691
498	Fed. Income Tax Rale	1n 497 x 1n 498	21.00%	21.00% 16,217	21.00% 124,515	21.00% 12,565	21.00% 111,950	71.00% 71,644	21.00% 6,143	21.00% 355	21.00% 26,509	21.00% 101	21.00% 3.439	21.00% 604	21.00% 3,009	21.00 ³
500	Fed. Inc. Tax before Adjs. (Cur.) Current NOL Adjustment	ISS Sch. 12	108,297	16,217	124,515	17,565	111,950	71,644	6,143	.55.5	76,509	101	3,439	PHE	3,009	145
501	Fed. Inc. Tax atter Adis. (Cur.)	In 499:500	108,297	16,217	124,515	12.565	111.950	71,644	6.143	355	26,509	101	3,439	604	3.009	145
502	Fed. Inc. Tax before Adjs. (Def.)	tn 495 x Ln 498	136,964	-	136,964	9,370	127,594	80,816	6,944	421	30,176	115	4,127	682	4,194	120
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,780)		(7,780)		[7,248]	(4,590)		(24)	(1,/14)	(7)	(234)	(39)	(238)	
504	Federal Income Tax (TIC)	JSS 5ch. 12	(1,012)		(1,297)		[1,297]	(822)		(4)	(307)	(1)	(42)	(2)	(43)	
505	Federal Income Tax (PTC) Federal Portion of Direct Adjs.	JSS 5ch. 12 JSS 5ch. 12	(57,618) (534)		(57,618) (534)		(57,618) (498)	(36,226)		(201)	(13,630)	(53)	(1.972)	(314)	(2,073)	
507	Amort of Excess ADIT (EDIT)	155 Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(13,625)		(71)	(5,087)	(19)	(16) (696)	(115)	(16) (707)	
508	Total Federal Income Tax Exp.	Ln 501:507	155,102	15,932	171,034	19,661	151,373	96,882	8,305	475	35,829	136	4,605	808	4,126	208
509																
510	Lotal Current Fed. & St. Income Tax	Ln 487 + Ln 501	137,069	20,712	157,780	15,962	141,818	90,767	7,723	449	33,582	127	4,355	/66	3,805	184
511	Total Deferred Fed. & St. Income Tax	In 488 i In 507:503	166,231	-	166,231	11,372	154,859	98,085	8,428	511	36,624	140	5,008	827	5,090	146
512	Total Direct Adjs.	In 489 + In 506	(534)		(534)	(37)	(498)	(31.5)		(2)	(118)	(0)	(16)	(3)	(16)	
513 514	Amort of Excess Fed. ADIT (EDIT) Total Amortization of ITC	Line 507 Line 504	[23,216] (1,012]	(285)	(23,216) (1,297)		(21,511)	(13,625) (822)		(71)	(5,087)	(19)	(696) (42)	(115) (7)	(707) (43)	
515	Total Amortization of PTC	Line 505	(57,618)	(203)	(57,618)		(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	(2,073)	
516	Parent Debt Tax Adjustment	JSS 5ch. 12	-	(7,444)	(7,444)		(7,444)	(4,715)		(25)	(1,/61)	(7)	(241)	[49]	(245)	
517 518	Total Income Tax Expense	In 510:516	220,919 D	12,982	234,901	75,592	208,309	133,149	13,417	659	49,303	187	6,396	1,114	5,811	172
519	Effective Tax Rate	In 510:512 /Ln479	25,78%	25.35%	25,75%	25.67%	25.76%	2 5, 76%	25.76%	25,77%	25,76%	.25.76%	25.77%	25.76%	25.80%	25.69%
521 1	ncome Tax Expense Based on Return															
522 1	ederal Income Tax (FIT) Calculation Return on Rate Base	Line 26	1,409,211	1,423	1,416,634	112,420	1,304,201	829.529	/1.220	4.244	308.619	1,1//	41.385	7.009	39,622	1,399
524	Interest Expense	Line 8 x WACC	(455,77.5)		(394,411)		(367,711)	[230,699]		(1,180)	(85,830)	(327)	(11,509)	(1,949)	(11,019)	
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	31,114	22,278	1,524	20,754	13,145	1,129	69	4,908	19	671	111	682	20
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(534)		(534)	(37)	(498)	(315)	(27)	(2)	(118)	(0)	(16)	(3)	(16)	
527	Federal Income Tax (IFC)	JSS Sch. 12	(1,012)	(285)	(1,297)		(1,297)	(822)		(4)	(307)	(1)	(42)	(7)	(43)	
528	Federal Income Tax (PTC)	JSS Sch. 12	(57,618)		(57,618)		(57,618)	(36,226)		(201)	(13,630)	(53)	(1,972)	(314)	(2,073)	
529	Amort of Excess ADII Parent Debt Tax Adjustment	JSS 5ch. 12 JSS 5ch. 12	(23,216)	(7,444)	(23,216) (7,444)		(21,511)	(13,625)		(71)	(5,087)	(19)	(696) (241)	(115)	(245)	(20
531	Temporary Diff Federal	JSS 5ch. 12	(652,210)		(652,210)		[607,592]	[384,837]		(2.5) (2.006)	(143,693)	(549)	(19,651)	(3,246)	(19,971)	(572
532	Deferred Tax Federal	In 531 x Ln 498	136,964		136,964	9,370	127,594	80,816	6,944	421	30,176	115	4,127	682	4,194	120
533	Base for FIT Computation	Ln 523:532	378,138	61,008	439,146	45,265	393,881	252,250	21,627	1,245	93,277	354	12,055	2,128	10,424	520
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	100,518	16,217	116,735	12,032	104,702	67,054	5,749	331	24,795	94	3,205	566	2,771	138
536	Federal Portion of Direct Adjs.	ISS 5ch. 12	(534)		(534)			(315)		(2)	(118)	(0)	(16)	(3)	(16)	
537	Federal Income Tax (ITC) Federal Income Tax (PTC)	JSS Sch. 12 JSS Sch. 12	(1,012) (57,618)	[285]	(1,297) (57,618)		(57,618)	(822)		(4)	(307)	(1)	(1,972)	(314)	(2,073)	
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)		(23,216)		(21,511)	(13.62.5)		(71)	(5,087)	(19)	(696)	(115)	(707)	
540	Total FIT before Adding Deterred	Ln 535:539	18,138	15,932	34,070	10,291	23,778	16,066	1,361	53	5,653	20	479	127	(68)	Se
541	Total FIT - Deferred	Line 532	136,964		136,964	9,370	127,594	80,816	6,944	421	30,176	115	4,127	682	4,194	120
542	Total HT - Current & Deferred	In 540:541	155,102	15,932	171,034	19,661	151,373	96,882	8,305	475	35,829	136	4,605	803	4,126	208
	itate Income Tax (SIT) Calculation															
545	NOBT	Line 44	1,409,211	7,423	1,416,634	112,430	1,304,204	829,529	71,220	4,244	308,619	1,177	41,385	7,009	39,622	1,399
546	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)		[362,711]	(230,699)		(1,180)	(85,830)	(327)	(11,509)	(1,949)	(11,019)	(389)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278		22,278	1,524	20,754	13,145	1,129	69	4,908	19	671	111	662	20
548	Temporary State Differences	155 Sch. 12	(673,572)		(673,572)	(46,079)	(627,493)	(397,442)	(34,150)	(2,072)	(148,400)	(567)	(20,294)	(3,352)	(20,625)	(590)

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 121 of 230 DOCKET NO. 20140075-F1 SCHEDILE NO. 2A RETAIL BY NATE CLASS REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	Retail by Class [Revenue = CO5]	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) (4)	Non-Retail	Total Betail Adjusted 151 - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
549	State Deferred Tax	Ln 548 x Ln 486	37,046	100	37.046	2,534	34,512	21.859	1.878	114	8.162	31	1.116	184	1.134	32
550	Net FT Allowable	Line 542	155.102	15.932	171.034	19.661	151,373	96.882	8,305	475	35.829	136	4,605	808	4.126	208
551	Parent Bebt Tax Adjustment	ISS 5ch. 12		(7,444)	(7,444)		17,444)	(4,/15)		(25)	(1,/61)	(/)	(241)	(49)	(245)	(/
5.52	Base for SIT Computation	In 545:551	494,340	77,225	571,565	58,371	513.194	328,559	28,171	1.624	121,528	461	15,733	2,771	13,675	6.72
5.53	SIT Facility	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.65820	0.05820	0.05820	0.05820	0.0587.0	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
5.54	Total SIT before Adding Deterred	Ln 552 x Ln 553	28,771	4,495	33,266	3,397	29.868	19.122	1.640	95	7,073	27	916	161	796	39
555	Total SIT Deferred	Line 549	37.046		37.046	2,534	34.512	21,859	1,878	114	8,162	31	1,116	184	1,134	32
556	Total SIT - Current & Deferred	Ln 554:555	65,818	4,495	70,312	5,932	64,381	40,982	3,518	209	15,235	58	2,032	346	1,930	72
55/																
5.58	Parent Debt Tax Adjustment	JSS Sch. 12		(7,444)	(7,444)		(7,444)	(4,715)	[405]	(25)	(1,761)	(7)	(241)	(40)	(245)	(7
559				1.7.	1.7			1.2	*	·		***			,	
560	Total FIT & SIT Based on Beturn	Lines 542,556	220,919	12.987	233,901	25,592	208.309	133,149	11,417	659	49,303	187	6,396	1,114	5,811	272
561	To fall Income Tax Allocatos						0.89059	0.63919	0.05481	0.00316	0.23668	0.00090	0.03071	0.00535	0.02790	0.00131
562																
563																
564 L	bor Allocator															
565	Production Base Demand				\$24,609	1.00000	24,609	15.069	1,314	92	6.925	29	1.124	57		
566	Production Intermediate Demand				4.807	0.95212	4.291	2,627	229	16	120/	5	196	10	_	-
567	Production Peaking Demand				1.540	0.97632	3,456	2,136	185	13	972	4	158	8	_	-
568	Production Solar Demand				108	1.00000	108	66	6	0	30	ū	5	0	_	
569	Production Base Energy				41,131	1.00000	41.131	22,171	2,248	213	13,484	56	2,610	339		
570	Production Intermediate Energy				5,393	0.93990	5,069	2,732	277	26	1,662	8	322	42		
571	Production Peaking Energy				2,248	0.97934	2,201	1,186	120	11	722	4	140	18		
572	Production Solar Energy				6,633	1.00000	6,633	3,576	363	34	2,175	11	421	\$5		
5/3	Subtotal Production			-	88,168	0.99240	87,498	49,544	4,741	407	27,176	126	4,975	529	.0.	U
574	Transmission				13,729	0.70369	9.661	6.144	512	37	2,574	10	386	4	-	1
575	Distribution				39,404	1.00000	39,404	25,578	2,199	104	7,082	23	583	383	3,357	96
576	Subtotal Prod, Trans and Dist			-	141,301	0.96647	136,563	81,267	7,451	542	36,831	159	5,943	915	3,357	96
577	Customer Accounts				27,858	1.00000	27,858	24,305	1.796	203	671	0	2	881	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,422	326	37	121	o o	0	160	_	
5/9	Sales				5,666	1.00000	5,666	4.915	365	41	136	ō	9	1/9		
580	Subtotal before Admin & Gen			-	179,892	0.97366	175,154	114,938	9.938	823	37,759	159	5,946	2,136	3,357	96
	Admin & General				80 612	0.97366	78 489	51 505	4473	369	16.921	71	2.665	9.57	1 504	
581 582 T	Admin & General			-	80,612 260,504	0.97366 0.97366	78,489 253,642	51,505 166,443	4,453	369 1.192	16,921 54,680	71 230	2,665 8,611	9.57 3,094	1,504 4.862	43 139

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 122 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
П															
Line		1								Distribution	100 Television				
No.	The state of the s		400000	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Rate Base	11-101	25 722 044	40.634.400	100.04	1 445 333			5 -17 454		70.2.000	100.000	0.040	245 404	270 404
2	Electric Plant in Service Accum. Depreciation & Amort.	Line 105	25,722,810	10,624,489 (3,979,636)	368,811 (1/9,900)	4,415,333 (638,386)	5,433,256 (989,120)		2,447,434 (661,437)		722,869 (226,655)	466,627	8,018 (3,274)	845,491 (260,774)	370,481
4	Net Plant in Service	Line 1/1	18.475,150	6,644,853	208,911	3,776,947	4,444,136		1,785,997		496,214	319,597	4,744	584.717	209,025
5	Construction Work in Progress	Line 229	619,404	714,596	7,144	194,557	164,215		55,490		2,801	7,162	668	2.814	4,958
6	Plant Held for Future Use	Line 239	28,061	6,010	1,059	16,933	2,972		167		5.5	37	1	65	741
7	Working Capital	Line 265	587.883	128,606	97,556	95,811	107.052		44.214		9,273	17,294	142	12.131	75.803
8	Total Rate Base	Line 200	19,740,498	6,994,065	314,670	4,084,249	4,718,376		1,895,868		508,343	339,090	5,554	599,726	290,536
9	Total late base		25,7 10,130	0,35 1,403	32 1,012	1,001,215	1,120,570		2,303,555		300,515	732,050	3,000	333,723	234,550
10	Revenue														
11	Class Revenue	Line 287	3,167,633	1,119,552	233,789	489,358	686,836	-	265,960	-	44,149	77,727	536	101,466	198,759
12	Revenue Credits	Line 307	.51,809	190	9	10,383	367		7,280	-	33,373	9	0	16.	287
13	Total Revenue		3,219,442	1,119,742	233,797	499,691	636,703		273,240		77,A72	77,736	537	101,483	199,041
14															
	Operating Expense														
16	Operations & Maintenance	Line 390	579,439	92,335	1/6,36/	31,01/1	/1,296		29,885		13,193	12,143	60	13,750	136,395
1/	Depreciation	Line 460	933,540	441,641	26,807	105,202	150,297	-	30,443	-	20,799	36,633	16	36,366	35,336
18	Tax Other Than Income Tax	line 470	195,274	67,398	7,196	37,437	45,044		18,200		5,073	3,275	49	5,975	5,636
19	Gain/Loss on Disposition		(1,323)	(476)	(15)	(271)	(318)		(128)		(36)	(23)	(6)	(42)	(15)
20	Operating Expense before Tax	11. 44%	1,706,929	600,898	210,345	176,383	266,319		128,401		39,030	52,028	125	56,049	177,352
21	Income Tax Expense	Line 517	208,309	56,764	2,663	53,472	58,654		20,243		4,658	3,305	44 170	5,611	2,493
22	Total Operating Expense		1,915,238	657,663	213,008	229,855	324,972		148,644	-	43,887	55,334	170	61,860	179,846
	Return														
25	Net Operating Income Farned	In 13 - In 27	1,394,204	467,080	70,789	269,836	311,731		124,596		33,585	27,403	367	39.627	19,195
26	Nel Operating Income Required	Ln 8 x Ln 34	1,304,204	462,080	20,789	269,836	311.731		124,596		33,585	22,403	367	39,622	19,195
27	Return Excess/(Deficiency)	Ln 25 Ln 26	0	416,000	20,749	202,030	311/131		2275/34		-23,300	22,7403	307	39,022	15,133
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	2.5155	2.5455	1,545.5	2.5455	1,5155	1.5155	1.5455	1.5155	2,5455	2.5133	-	1.5155
20	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,														
	Total Class Cost of Service	In 26 + In 22 - In 12	3,167,633	1,119,552	233,789	489,358	636,336	_	265,960		44,149	77,727	536	101,466	198,759
32															
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6,61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	6.61%	6.61%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
3.5															
36		Ln 31	3,167,633	1,119,552	233,789	489,358	636,336		265,960		14,149	11,121	536	101,466	198,759
37		Ln 29	-	-							-	100	-	5	- 45
38		In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		200.0		0.00%	0.00%	0.00%	0.00%	0.00%
39															
40	Gross Electric Plant in Service														
	Production Plant in Service														
13	Production Base Demand		6,901,942	6,901,942	-	_		-		_		.0.			
44	Production Intermediate Demand		575,926	575,976											
45	Production Peaking Demand		632,012	632,012				_				100			_
46	Production Solar Demand		2,101,218	2,101,218											
47	Retail 100%, Removed														
48	Production Plant Total		10,211,098	10,211,098	0	0	6	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-		-							-
53	Production Intermediate Demand		4,950	4,950											
54	Production Peaking Demand		43,890	43,890	-	-	-	-							-
55	Production Solar Demand		48,750	48,750	-		-	-	-	-		100	-	1.5	-
56	transmission		4,303,948		-	4,303,948		-	7			(7)		1.5	
57	Fransmission - Radials		45,419		-	45,419		-	-	-				-	-
58	Distribution Primary Transmission Plant Total		4,531,122	181,755	. 0	4,349,366	. 0		- 0	- 0	. 0	. 0			- 0
60	Transmission Plant Allocators		1.00000	0.04011	0.00000	0.95989	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
00	TOTAL STREET, CHILL PROCESSION		7.00000	0.04011	0.00000	0.33309	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 123 of 230 DOCKFT NO: 26740075-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
1.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61															
62 Total Prod and 63 Prod and Trans	Trans Plant Plant Allocators		14,742,219	10,392,853 0.70497	0.00000	4,349,366 0.29503	0.00000.0	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.0000
64	Trialit Milocators		1.00000	0.70155	0.0000	0.25303	0.00000	0.00000	0.00000	0.00000	5.55000	5.00000	0.00000	5.50000	0.0000
65 Distribution Plant															
66 Distribution Pri			5,280,831				5,280,831								
67 Distribution Pri 68 Distribution Sec			2,355,248		-			-	2,355,248						-
69 Distribution Sec			2,333,240						2,533,246	- 1				- 0	
70 Distribution Ser			702,590	-	-	-	-	-		-	702,590	-	-		
71 Distribution Me			457,944	-	-	-	-	-	-	-	-	452,944	-	-	-
72 Lighting Facilitie	es		821,771	-		-	-			-	-	-	-	821,771	
 73 EV Solution 74 Distribution IS I 	F		23,526 7,793						23,526				7,793		
74 Distribution IS I 75 Distribution Pla			9,644,703	- 0	- 0	- 0	5.280.831	0	2,378,774	- 0	702,590	452,944	7,793	921.771	
6 Distribution Pla			1.00000	0.00000	0.00000	0.00000	D.54/54	9.00000	0.24664	0.00000	0.07285	0.01696	0.00081	0.08520	0.000
77															
78 Total Trans and			14,175,825	181,755	0	4,349,366	5,280,831	0	2,378,774	0	702,590	452,944	7,798	821,771	
	Dist Plant Allocators		1.00000	0.01282	0.00000	0.30682	0.37252	0.00000	0.16780	0.00000	0.04956	0.03195	0.00055	0.05797	0.000
80 81 Total Prod, Tran	ns and Dist Plant		24.207.022	10,392,853	0	4,349,366	5,280,831	0	3 370 774	0	702,590	452,944	7,793	821,771	
	ns and Dist Plant ns and Dist Plant Allocators		24,386,922 1.00000	0.42617	0.00000	0.17835	0.21654	0.00000	2,378,774	0.00000	0.02881	0.01857	0.00032	0.03370	0.000
S Total Frou, mai	is and pist Flant Adocators		1.0000	0.712013	0.0000	0.17633	0.21031	0.00000	0.037.31	0.00000	0.02881	0.01637	0.50052	0.05370	0.000
4 General & Intangib	ile Plant														
85 Labor			1,237,437	231,636	388,811	65,967	152,425	-	68,661		20,279	13,683	225	23,719	272,0
86 Retail 100%, Cla			121,956												121,9
87 Retail 100%, Re									10.00			-11100	-		****
	ngible Plant Total ngible Plant Allocators		1,359,392	231,636 0.17040	388,811	65,967 0.01853	152,425 0:11213	0.00000	68,661 0.05051	0.00000	20,279	13,683	0.0001/	23,719 0.01,415	393,94 0.289
00 General & Intal	ngible Plant / diocators		1.00300	0.17910	0.28602	0.01833	0.11215	0,00000	0.03031	0.0000	9.91/132	0.01007	0.00017	9.91743	0.2004
91 Energy Storage Plan	nt														
92 Energy Produc															
93 Energy Storage			0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
95 96 Other															
97 Labor															
8 Retail 100%, Cla	ass = # Bills		(23,505)		-	-		_							(23,5
9 Retail 100%, Cla															
00 Retail 100%, Re			-		-	-		-							
01 Wholesale 1005			-	-	-	-	-	-	-	-		-	-	-	-
92 Production Base 93 Other Plant For			(23,505)	- D	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- D	- D	(23,5
04 Other Flant for	al		(25,303)	U	u	u	U	u	U	U	U	U	U	D.	(25,31
5 Total Gross Electric	Plant in Service		25,722,810	10,624,489	388,811	4,415,333	5,433,256	0	2,447,434	0	722,869	466,627	8,018	845,491	370,4
06 Total Gross Flee	Ctric Plant Allocators		1.00000	0.41304	0.01512	0.17165	0.21122	0.00000	0.09515	0.00000	0.02810	0.01814	0.00031	0.03287	0.014
07				A 747			100								
08															
09 Accumulated Depr 10 Production Plant:	eciation														
10 Production Plant: 11 Production Base	a Domand		2,809,824	2,809,824					-						
	ermediate Demand		354,532	354,532					20			10			
13 Production Pea			441,239	441,739		-		-							-
14 Production Sola	a Demand		245,796	245,796				-							
15 Retail 100%, Re												-		_	
6 Production Plan			3,851,392	3,851,392	0	0	0	0	0	0	0	0	0	0	
17 Production Plan	nt Allocators		1.00900	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
18 19 Transmission Plant															
20 Production Base	e Demand		14,416	14,416	_	_		_					-		_
	rmediate Demand		2,077	2,077											

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 124 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine.	Retail by Function	Ref.	Total Retail	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)	rici,	Total notali	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		2,607	2,607	Lineari	DEMONIES	Dimmin	CONTRACT	DEMINAD	CONORIE	conomin	COSTOMER	COSTONER	Direct	COLICIMIEN
123	Production Solar Demand		1,968	1,968				_	-		-			1.5	
124	Iransmission		602,413	-	-	602,413		-						-	_
12.5	Transmission - Radials		5,451		-	5,451		-	9	-		4	-	-	-
126	Distribution Primary				-	-	8	-			1			1	1.5
127	Transmission Plant Total		628,931	21,068	0	607,864	0	0	0	0	0	0	0	0	
128	Transmission Plant Allocators		1.00000	0.03350	0.00000	0.96650	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
129															
130	total Prod and Trans Plant		4,480,323	3,872,460	0	607,864	0	0	0	0	U	0	0	υ	
137	Prod and Trans Plant Allocators		1.00000	0.26433	D.DDDDD	0.13567	D.D00000	D.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Distribution Plant														
134	Distribution Primary		918,594				918,594								
135	Distribution Primary (MDS)		220,334				210,024	_							
136	Distribution Secondary		626,365		_	_	_	_	626,365			1			_
137	Distribution Secondary (MDS)		-		_	_	_	_	4	-	- 2	2.0	_	100	_
138	Distribution Service		217,272		-			_	170		217,272				-
139	Distribution Melening		140,700	-	-	-	-	-	-	-	-	140,700	-	-	-
140	Lighting Facilities		249,799											249,799	
141	EV Solution		3,304						3,304						
142	Distribution IS Equipment		3,170					-					3,170		
1/13	Distribution Plant Fotal		2,159,204	0	0	0	919,594	0	629,669	0	217,272	140,700	3,170	249,799	C
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42543	0.00000	0.29162	0,00000	0.10063	0.06516	0.00147	0.11569	0.00000
14.5	The second secon														
146	Total Trans and Dist Plant		2,788,135	21,068	0	607,864	918,594	0	629,669	0	217,272	140,700	3,170	249,799	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00756	0.00000	0.21802	0.32947	0.00000	0.22584	0.00000	0.07793	0.05046	0.00114	0.08959	0.00000
148	Total Prod, Trans and Dist Plant		6,639,527	3,872,460	9	607,864	918.594	0	629,669	0	217,272	140,700	3,170	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58324	0.00000	0.09155	0.13835	0.00000	0.09484	0.00000	0.03272	0.02119	0.90048	0.03 /62	0.00900
151	Total From, Francis and Dist Franti Andeators		1.0000	0.36321	0.00005	0.03133	0.13655	0.00000	0.05101	0.00000	9.93272	0.02115	0.00018	0.00702	0.00505
	General & Intangible Plant														
153	Labor		572,553	107,177	179,900	30,522	70,526		31,769		9,383	6,331	104	10,975	125,866
154	Retail 100%, Class = T& D														
155	Retail 100%, Class - 4 Bills		32,651												32,651
156	General & Intangible Plant Iolal		605,205	107,177	179,900	30,522	70,526	0	31,769	0	9,383	6,331	194	10,975	158,518
157	General & Intangible Plant Allocators		1.00000	0.17709	0.29726	0.05043	0.11653	D:00000	0.05249	0.00000	0.01550	0.01046	0.0001/	0.01813	0.26192
158															
	Friergy Storage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162 163	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.90090	0.00000	0.00000	0.00000	0.00000
	Other														
165	ladio		a	0	0	.0	0	_	0		D	0	p	D	0
166	Retail 100%, Class = # Bills		2,928				"								2,928
167	Retail 100%, Removed		0,54.0												.,
168	Wholesale 100%														
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
1/0															
171	Total Accumulated Depreciation		7,247,660	3,979,636	179,900	638,386	989,120	a	661,437	0	226.655	147,031	3,274	260,774	161,446
1/2	Total Accum Deprec Allocators		1.00000	0.54909	0.02482	0.08808	0.1364/	0.00000	0.09126	0.00000	0.03127	0.02029	0.00045	0.03598	0.02228
173							100								
174															
	Net Plant in Service														
176	Production Gross Plant		10,211,098	10,211,098	0	0	0	0	0	0	0	0	0	0	
177	Production Reserve		(3,851,392)	(3,851,392)	0	0		0	0	0	0	0	0	0	(
178	Production Net Plant		6,359,706	6,359,706	0	0		9	0	0	0	0	0	0	(
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00900	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Transmission Gross Plant		4,531,122	181,755	0	4,349,366	0	0	0	0	0	0	0	.0	
181	Transmission Reserve		4,531,122 (628,931)	(21,068)	0	(607,864)	0	0	0	0	0	0	0	0	
105	MANUSCHISSION MESCLAC		(626,931)	(21,000)		(907,864)		U	U	v	U	v	U	U	U

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

Page 125 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
16,				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
0.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info
_	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOME
183	Transmission Net Plant	-	3,902,190	160,688	0	3,741,503	0	0	0	0	0	0	0	0	
	Fransmission Net Plant Allocators		1.00000	0.04118	0.00000	0.95882	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	0.00000	0.0000
185	Distribution Gross Plant		9.644.703	0	. 0	.0	5.780.831	а	2,378,774	0	702.590	457,944	7,793	821,771	
187	Distribution Reserve		[2,159,204]	n	0	a	(918,594)	0	(629,669)	0	[217,272]	(140,700)	[3,170]	(249.799)	
	Distribution Net Plant		7,485,499	0	0	0	4,362,237	0	1,749,105	0	485,318	312,245	4,623	571,972	
199	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56276	0.00000	0.23367	0.00000	0.06483	0.04171	0.00062	0.07641	0.000
190															
	General & Intangible Gross Plant		1,359,392	231,636	388,811	65,967	152,425	g	68,661	U	20,279	13,683	225	23,719	393,9
	General & Intangible Reserve		(605,205)	(107,177)	(179,900)	(30,522)	(70,526)	a	(31,769)	0	(9,383)	(6,331)	[194]	(10,975)	
	General & Intangible Net Plant		754,188	124,460	208,911	35,444	81,899	a	.36,892	0	10,896	7,352	121	12,745	78.5,4
194 195	General & Inlangible Net Plant Allocators		1,00000	0.16503	0.27700	0.04700	0.10859	0,00000	0.04892	0,00000	0.01445	0.00975	0,00016	0.01690	0.312
	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Reserve		0	0	0	0	0	0	.0	0	0	0	0	0	
	Energy Storage Net Plant		0	0	0	0	0	ū.	Ü	0	0	Ü	0	0	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DAHROOLO	0.00000	D.D00000	D.DOODO	0.00000	D.DHOONE	0.00000	0.00000	0.00000	O.ODOIN)	0.000
	Other Gross Plant		(23,505)	0	0	0	0	0	0	0	0	0	0	0	(23,5
	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	o o	(0)	ő	(0)	(0)	(0)	(0)	
	Other Net Plant		(26,433)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.000
205 206	Table - Maria		25 727 740	40.534.100	200.044		F 177 255			0	773.065	455 537	2042	211.001	220.4
	Total Gross Plani		25,722,810	10,624,489	388,811	4,415,333	5,433,256	0	2,447,434	0	722,869	466,627	8,018	845,491	370,4
	Total Reserve Total Net Plant in Service		(7,247,660) 18,475,150	(3,979,636) 6,644,853	(179,900) 208,911	(638,386)	(989,120) 4,444,136	0	(661,437) 1,785,997	0	(226,655) 496,214	(147,031) 319,597	(3,274) 4,744	(260,774) 584,717	(161,4-209,0
	Total Net Plant Allocators		1.00000	0.35966	0.01131	0.20443	0.24055	0.00000	0.09667	0.00000	0.02686	0.01730	0.00026	0.03165	0.011
210	Total rect hand Allocators		Lowes	0.33300	0.01131	0.20117	0,24033	0.00000	0.03007	0.00000	0.02000	5.01130	0.00020	0.03103	0.011.
211															
	nstruction Work in Progress														
	Production Base Demand		174,431	174,431					(4)						
	Production Intermediate Demand		22,353	22,353											
	Production Peaking Demand		14,600	14,600											
	Production Solar Demand		3,145	3,145	-			-					-		
	Transmission Distribution Primary		195,750			195,750	164,217			-				-	
	Distribution Primary (MDS)		164,217		-		16/1,217	-	- 6		-			-	
	Distribution Secondary		55,352		-	-			55,352		-				
	Distribution Secondary (MDS)				-	-		_	11,1.0				-		_
	Distribution Service		2,740		_	_		_			2,740				
	Distribution Metering		2,111	_	_	_	_	_	2.		-	2,111	_		_
	Lighting Facilities		2,745					-	(+)			343		2,745	
225	Distribution IS Equipment		667	-	-	-	-	-	9	-	- 3	9	667	1.5	-
	Tahor		23,164	4,336	7,278	1,235	2,853	-	1,285	-	380	.756	4	444	5,01
	Retail 190%, Class = Net Plant		(11,872)	(4,270)	(134)	(2,427)	(2,856)	-	(1,148)		(319)	(205)	(3)	(376)	(1)
	Retail 100%, Removed														
	Total Construction Work in Progress		649,404	214,596	7,144	194,557	164,215	0	55,490	0	2,601	2,162	668	2,814	4,9
230 231	Total Construction Work in Progress Allocator		1.00000	0.33045	0.01100	0.29959	0.25287	0.00000	0.08545	0.00000	0.00131	0.00333	0.00103	0.00433	0.0070
732															
133 Pla	int Held for Future Use														
	Production Base Demand		4,232	4,232											
	Production Peaking Demand		1,147	1,147			-				-	-		-	
	Transmission		16,754	-	-	16,754		-	-	-	-	-	-	-	-
	Distribution Primary		2,557	-		-	2,557	-	-	-	-		-	-	-
	Labor Plant Held for Future Use Total		3,371	631	1,059	180	415	- 1	18/		55	37	1	65	
			28,061	6,010	1,059	16,933	7,977		187	0	55	37	1	65	7
239			1.00000	0.31410	0.02776	0.60344	0.10503	B 00000	0.00567	0.00000	0.001.07	0.00133	0.00002	0.00330	
239	Plant Held for Future Use Allocator		1.00000	0.21419	0.03775	0.60344	0.10593	0.00000	0.00667	0.00000	0.00197	0.00133	0.00002	0.00230	0.026

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

Page 126 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
ne:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
0.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
丄	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
44	Production Base Demand		65,502	65,502	-	-		-	-				-		-
215	Production Intermediate Demand Production Peaking Demand		6,819	6,819		-	-	-	-	-	-		-		-
747	Production Base Energy		112,484	7,458	117,484				-					15)	
248	Production Intermediate Energy							_							
249	Production Peaking Energy		94,574		94,574										
250	Production Solar Demand		981	981				-							-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-				-	-	-
252	Distribution Metering		-	-	-	-	-	-	18	-		*		-	-
253	Labor							-		-			1	1/2/	
254 255	WTD O&M Expense Retail 100%, Class = # Bills		(395,714) 157,877	(63,120)	(120,564)	(23,252)	(48,738)	-	(20,433)	_	(9,019)	(8,301)	(41)	(9,375)	(97,870 157,877
256	Retail 100%, Class = Prod		(204,620)	(204,620)	-			-					-		157,877
257	Retail 100%, Class - Net Plant		473,238	170,207	5,351	96,746	113.836	_	45,748		12.710	6,186	122	14.977	5,354
258	Retail 100%. Class - T&D		(101,598)	(1,303)	-	(31,172)	(37,848)	_	(17,049)	1	(5,035)	(3,246)	(56)	(5,890)	-
259	Retail 100%, Class - Metering		13,801	-	-			-		-	1.4	13,801			-
260	Retail 100%, Removed		101		-	-	-	-	4	-	- 1	*	-	100	-
261	Wholesale 100%		- 0	-	-	-	-	-					-		-
262	Gross Prod Plant		(8,873)	(8,873)											
263	Gross Total Plant		377,809	156,049	5,711	64,851	79,802		35,947		10,617	6,854	118	12,418	5,442
264	Gross Trans Plant		(11,836)	(475) 128,606	97,556	(11,361)	107,052		44.44	-	0.000		1/12	12,131	15.000
265 266	Total Working Capital Total Working Capital Allocator		587,883 1.00000	0.218/6	97,536 0.16595	95,811 0.16293	D.18210	D.00000	44,214	0.00000	9,273	17,294	0.00024	0.02063	75,803 0.12894
267	ibtal whiting capital shiotator		1.00000	0.21375	0.16393	0,10294	0.18210	0.00000	0.07321	0.00000	0.013//	0.02542	0.00024	0.02005	0.12834
268															
269 Te	otal Rate Base			The second									-	1	
270	Gross Electric Plant in Service		25,722,810	10,624,489	388,811	4,415,333	5,433,256	0	2,447,434	0	722,869	466,627	8,018	845,491	370,481
271	Accumulated Depreciation		(7,247,660)	(3,979,636)	(179,900)	(638,386)	(989,120)		(661,437)	0	(226,655)	(147,031)		(260,774)	(161,446
272	Net Electric Plant in Service		18,475,150	6,644,853	208,911	3,776,917	1,111,136	g	1,785,997	0	496,214	319,597	4,744	584,717	209,935
173	Construction Work in Progress		649,464	214,596	7,144	194,557	164,215	а	55,490	0	2,801	2,162	668	2,814	4,958
274	Plant Held for Future Use		28,061 587,883	6,010	1,059 97,556	16,933	2,977	0	187	0	5.5	37	1	65	741
275 276	Working Capital Total Rate Base		19,740,496	128,606 6,994,065	314,670	95,811 4,084,249	107,052 4,718,376	0	44,214 1,895,868	0	9,273 508,343	17,294 339,090	142 5,554	12,131 599,726	75,803 290,536
277	Total Rate Base Allocator		1.00000	0.35430	0.01594	0.20690	0.23902	0.00000	0.09553	0.00000	0.02575	0.01718	0.00028	0.03038	0.01472
278	Total flate Days Amounts		1,0000	0.33430	0.02304	0.23033	0.23002	0.00000	0.03333	0.00000	0.02373	0.01710	0.00323	0.0000	0.02472
279															
780 C	ass Revenue		18,00												
781	Retail Sales of Electric		2,980,099	1,039,499	233,789	489,358	636,336		259,945		44,149	77,727	536		198,759
282	Production Solar Demand		80,053	80,053											
283	EV Solution		6,015						6,015		-	-			
284	Lighting Facilities Revenue Retail Revenue		101,466		242.40	*****			******			entre t	104	101,466	****
285 286	Wholesale 100%		3,167,633	1,119,552	233,789	489,358	686,336	-	265,960	-	44,149	11,121	536	101,/65	198,759
287	Total Class Revenue		3.167,633	1,119,552	233,789	489,358	636,336	а	265,960	0	44,149	77,727	536	101.466	198,759
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35343	0.07381	0.15449	0.20089	0.00000	0,08396	0.00000	0.01394	0.02454	0.00017	0.03203	0.06275
289			2.00000				21000	0.00000	41440.5		3,043,34				0,000
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,011,133	1,062,978	231,134	446,219	578,049		252,996	-	72,614	74,431	492	95,671	196,547
292	Less Lighting Facilities		(95,671)											(95,6/1)	
793	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		2,915,462	1,062,978	231,134	446,219	578,049		252,996	-	72,614	74,431	492	-	196,547
294	Function Allocator for Flectric Revenue		1,00000	0.36460	0.07928	0.15305	0.19877	0.00000	0.08678	0.00000	0.02491	0.02553	0.00017	0.00000	0.06742
295															
296	aranua fradite														
297 Re 298	Iransmission		10,222			10,222									
298	Distribution Primary		239			10,222	239		á.	- 1			-		- 1
300	Distribution Secondary		7,228			_	-		7,778	-		- é			
301	Distribution Service		38,309		_			_			33,309				_
302	Lighting Facilities										0.4000				
303	Retail 100%, Class - # Bills		274		-	-		-					-		274
304	Retail 100%, Class - Prod		_		_			_							

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 127 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSIOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305 306	Wholesale 100% Rate Base		537	190	- 9	111	128	-	51		14	9	- 0	16	- 8
307	Total Revenue Credits		51,809	190	9	10,333	36/	ď	/,280	- 0	33,323	9	Ö	16	282
308	Total Revenue Credits Alfocator		1.00000	0.00367	0.00017	0.19944	D.DO7DB	D.DOOQQ	0.14051	0.00000	0.64319	0.00018	0.00000	0.00031	0.00544
309															
	S.M Expense oduction Demand														
313	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-		-	-
314	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-
315 316	Production Peaking Demand Production Solar Demand		4,877 13,306	4,877 13,306	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		53,581	53,581	- 0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320 Pr 321	oduction Energy Production Base Energy		192,440		102,440										
327	Production Intermediate Energy		9,793		9,293						-				
323	Production Peaking Energy		8,303		8,303									-	
324	Production Solar Energy		7,757		7,757	-									
32.5	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0
326 327	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
328	Production O&M Total		181,374	53,581	127,793	0	0	a	0	0	D.	0	0	D	0
329	Production O&M Total Allocators		1.00000	0.29542	0.70458	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000
330															
	ansmission														
332	Production Base Demand		235	235	-	-	-	-		7	-		-	-	-
533 534	Production Intermediate Demand Production Peaking Demand		14 123	123					- 2		1	- 5	1		
335	Production Solar Demand		136	136			-	_							
336	Transmission		21,751			21,751									
337	Transmission Radials		127			127									
338	Transmission O&M Total		22,386	506	0	21,878	0	0	0.0000u	0	0	0	0	0	
339 310	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000
	stribution														
342	Distribution Primary		47,524		-	-	47,524	-					-		-
343	Distribution Secondary		19,105						19,105						
344	Distribution Service		10,030 9,787		-	-		-			10,030	9,787			
3/16	Distribution Metering Lighting Facilities		10,915	1					2			9,787	1	10,015	
347	EV Solution		76		_		-	_	76					10,013	_
348	Distribution IS Equipment		25	-			-		- 1	-		-	25	-	
349	Distribution C&M Tetal		96,564	0	0	0	47,524	.0	19,182	0	10,030	9,787	25	10,015	0
350 351	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49216	0.00000	0.19864	0.00000	0.10387	0.10135	0.00026	0,10372	0.00000
	istomer Accounting														
353	Distribution Service							_			.4.	2.40			
354	Distribution Metering		241		-		-	-	-			741		100	
355	Retail 100%, Class = # Bills		77,638	-			-		-	-		-	-	-	77,638
356 357	Customer Accounting O& M Customer Accounting O& M Allocators		77,879 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	241 0.00310	0.00000	0.00000	77,638 0.99690
358	Customer Accounting US M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
	istomer Serv & Imfo.														
360	Retail 100%, Class = # Bills		4,137			-	-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			4,137
361	Customer Serv & Info. O& M		4,137	D	a	a	0	a	0	0	D	0	D	D	4,137
	Customer Serv & Info. Q& M Allocators		1.00000	0.00000	0.00000	0,0000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.000000	1.00000
362 363 364 Sa															

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 128 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution			1		
line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M	_	16,698	0	0	0		0	0	0	0	0		0	16,698
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000		0.00000	1.00000
368								100000					-		
	Admin and General														
370	Tabor		1.53,483	28,731	48,225	8,182	18,906	-	8,516		2,515	1,697	28	2,942	33,741
371	Distribution Primary														
372	Gross Total Plant		23,038	9,515	348	3,954	4,866	-	2,192		647	418	7	757	332
373	Retail 100%, Class = 4 Bills Retail 100%, Class = 1840		3,309	-	-				5.					- 5	3,309
375	Retail 100%, Class = 1810 Retail 100%, Resid. Cust		-		-		- :				-			3	
376	Retail 100%, Removed			-	_				- 1			8		- 0	
377	Wholestle 100%														
378	Admin & General O&M		179,829	38,246	48,574	12,136	23,772	0	10,708	0	3,163	2,115	35	3,699	37,381
379	Admin & General O&M Allocators		1.00000	0.21268	0.27011	0.06749		0.00000	0.05955	0.00000	0.01759	0.01176	0.00020	0.02057	0.20787
380															
	recoverable Clause O&M														
182	Retail 100%, Removed		-	-	-		-	-	8	-	-				-
383	Who lesale 100%				-	-	-				-	-	-		-
384	Recoverable Clause O&M		0	0	0	0	0	0	.0	0	0	0	0	0	0
385	Total O&M		578.867	92.335	176.367	34.014	71.296	0	29.890	0	13.193	12.143	60	13.714	135.854
	Fotal O&M Allocators		1.00000	0.15951	0.30468	0.05876	0.12317	0.00000	0.05163	0.00000	0.02279	0.02098	0.00010	0.02369	0.23469
388	lotal D&M Allocators		1.00000	0.15951	0.30466	0.05876	0.12317	0.00000	0.05163	0.00000	0.02279	0.02098	0.00010	0.02369	0.23469
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		572						(4)					36	540
	lotal Adjusted O&M		579,439	92,335	1/6,36/	34,014	71,296		29,885		13,193	12,143	60	13./50	136,395
391				32,323	27.0(100)	37,000	7.20.70		13,003		**/***	**/***	-	20,734	273,777
392															
	Depreciation Expense														
394 F	Production Plant														
395	Production Base Demand		304,220	304,220											
396	Production Intermediate Demand		21,504	21,504	-			-							
397	Production Peaking Demand		30,259	30,259	-	-	-	-	-	-	le.	- 4	-	-	-
398	Production Solar Demand		65,983	65,083	-	-	-	-	-	-	-	9	-	-	-
399	Refail 100%, Removed														-
400	Production Plant Total Production Plant Atlocators		421,066 1.00000	421,066	0.00000	0,0000	0.00000	0,00000	0	0.0000	0.0000.0	0.00000	0.00000	D	0.0000.0
402	Production Plant Addicators		1.000,000	1.00000	0.00000	0.00000	U.UGRAP	0.00000	0.00000	U.CHRICH	0.0000	0.00000	0.00000	0.00000	0.00000
	Fransmission Plant														
404	Production Base Demand		1,555	1,555					+1		1.0				
405	Production Intermediate Demand		91	91	_				9					-	
406	Production Peaking Demand		899	899	-			-	0			- 0		-	
407	Production Solar Demand		1,023	1,023				-							-
408	Transmission		99,212			99,212									
409	Transmission Radials		999			999		-							
410	Distribution Primary			-			-		-	-	-	-	-	-	-
411	Transmission Plant Total		103,780	3,569	0	100,211	0	g	0	0	0	. 0		0	0
412	Fransmission Plant Allocators		1,00000	0.03439	0.00000	0.96561	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413	Total Board and Town Bland		534046	424.024		100.311									
414	Total Prod and Trans Plant Prod and Trans Plant Allocators		524,846 1.00000	424,634 0.80907	0.00000	0.19093	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
416	FIGURE FIGURE FIGURE STOCKED 5		1,00000	0.80307	0.00000	0.13033	0.00000	0.00000	0.00000	0.00000	5.00000	3.00000	3,00000	3.00000	0.00000
	Distribution Plant														
418	Distribution Primary		139,263		-		139,263	_	-		-	141		100	
419	Distribution Primary (MUS)		-			-	-	-	-						
420	Distribution Secondary		71,311	1.2	-			-	71,311				-		-
421	Distribution Secondary (MDS)							-							
422	Distribution Service		19,338								19,338			-	
423	Distribution Metering		26,505	-	-	-		-		-	100	28,505	-		-
424	Lighting Facilities		34,656	-	-	-	-	-	-	-	-		-	34,656	-
425	Distribution IS Equipment		-	-	-	-	-	-	(3)	-			-	9	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-		*	-	-	-

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 129 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

Mary		(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Pack											Distribution					
Part					Production	Production	Transmission	Distribution	Distribution	Distribution		Distribution		Interruptible	Lighting	Customer
Part	No.	Retail by Function	Ref.	Total Retail									Metering			
10 10 10 10 10 10 10 10								DEMAND				CUSTOMER				
Mary	43.7		_	205 700						And the second second second	1403 200 200 200				1000	n n
Page																
Main and manufal Formar Main and manufal		DISTRIBUTION FIGURES		1.0000	5.56566	0.00000	4.05005	4.17211	0.0000	3.2 1320	0.0000	3.30310	2.20000	5.54554	3.22/32	0.00003
19 Paul Prof. Transcard for Paul Paul Paul Paul Paul Paul Paul Paul		Total Trans and Dist Plant		399,179	3,569	a	100,211	139,263	а	73,637	0	19,338	28,505	D	34.656	0
10 10 10 10 10 10 10 10	431	Total Trans and Dist Plant Allocators		1.00000	0.00894	0.00000	0.25104	0.34887	0.00000	0.18447	0.00000	0.04844	0.07141	0.00000	0.08682	9.00000
Mary	432															
18-1-18-18-18-18-18-18-18-18-18-18-18-18	433															0
Section		Total Prod, Trans and Dist Plant Allocators		1.00000	0.51769	0.00000	0.12217	0.16978	0.00000	0.08977	0.00000	0.02358	0.03475	0.00000	0.04225	0.00000
Second S																
18 18 18 18 18 18 18 18																
1-8 1-8					15,961		4,546	10,503	-	4,731		1,397	943		1,634	
Main Secural Managine Param Microsis 1900 1500 2708 2				10,834		-			-					-		10,834
1																
Mary																
14		General & Intangible Plant Allocators		1.00000	0.16609	0.27878	0.01730	0.10929	0.00000	0.0/1923	0.00000	0.01454	0.00981	0.00016	9.91701	0.30779
Fine		nergy Storage Plant														
Fine Sering Senior Fine Column Column																
Feet Peet Absorbed Peet Absorbed Peet Absorbed Peet Peet Absorbed Peet Peet				- 0	0	0	0	0		0	0	0	0	0	0	0
No. No.																0.00000
March Marc				27777	3.03000		Section 1			2.014444					3.17111	
September Sept		Other														
50 10 10 10 10 10 10 10				_		-			-	1-0		- 2			2	
Second Description Companies Second Seco	450	Retail 100%, Class = # Bills		5,743	-	-	-	-	_	3	2				2	5,743
Section Sect	451	Retail 100%, Class = Nel Plant		1,308	470	15	267	315	-	126		.3.5	23	0	41	15
1.85	452	Retail 100%, Class - T&D		581	7		178	216		97		29	19	0	34	
Section Sect	453	Retail 100%, Class - Metering		7,143		-	-	-	-				7,143	-	-	-
Section Sect	454			1,851		-	-	-	-	1,851	-	-	-	-	-	-
Art Art				567	567	-	-	-	-	-	-	-		-	-	-
17.9 1.94 1.95				-	-	-	-	-	-		-	-	(-)	-	1.5	-
49 March								-		-	-	-				
Act		Other Plant Total		17,193	1,045	15	446	.531	0	2,075	0	64	7,184	1	75	5,757
February February		CALLED THE STORY		022.545	115.044	30,007	405.003	450.202		00.443		20.700	26.622	40	20.200	25.025
10 10 10 10 10 10 10 10		Total Depreciation Expense Allocators		1.00000	0 47308	0.02872	0.11269	0.16100	0.00000	0.08617	0,00000	0.02228	0.03924	0,00002	0.03895	0.03785
Act																
Act Act		Caves Other than Income Tay														
1868 1870 1878				16.424	2.076	5.161	976	2.024		617		260	197		215	2 612
Family F																2,023
1932 1948 1952 1952 1952 1952 1953 1958 1952 1954 1954 1954 1954 1955	468	Distribution Primary		_					_							
					-					-	-	-	_	-	-	
A1	470	Total Taxes Other		195,274	67,398	7,186	37,437	45,044	0	18,200	0	5,073	3,2/5	49	5,975	5,636
478	4/1	Total Taxes Other Allocator		1.00000		0.03680	0.191/2	0.23067	0.00000	0.09320	0.00000	0.02598		0.00025	0.03060	0.02886
## Here Here																
Total Revenue Total Revenu																
7. Total Oper. Exp. Refore Tax																
1																199,041
478 Interest Sygence Ine 8 MAGC 36/711 128.09 5/70 75,004 86.07 34,651 - 9,400 6,730 107 11,109 5,338 480 100 Federa Ta Less Indirects 1 m477 (m478) 390,336 17,671 248,768 38,769 - 101,188 - 9,400 6,730 107 34,714 10,55 480 23 Informer Tax Expresse 481 52 Informer Tax Expresse 482 10,108 0 29,102 19,478 309 34,414 16,35 481 52 Informer Tax Expresse 11,48,902 390,336 17,671 248,264 28,569 0 110,188 0 29,102 19,478 309 34,414 16,35 481 52 Informer Tax Expresse 1,149,802 390,336 17,671 248,264 28,569 0 110,188 0 29,102 19,478 309 34,414 16,35 483 Fed & 51 Fernancut Officences 55 Sch. 12 20,791 9,479 0 19,478 19,40			Line 20													
390 390			tion to terror						ū		0					
Sale Income Tax Expense											-					
Sale Incomer Tax Cipenses		DOMESTICS AND LESS HITELDS	104/7 - 104/8	1,149,802	390,336	17,671	748,754	783,689		110,188	-	74,107	19,478	309	54,414	16,450
482 Net Oper Income Less Int. Exp. Line 479 1,149,802 393,136 17,671 2,482,64 283,669 0 101,88 0 29,102 19,478 309 34,41 15,535 483 Feed & ST Fermannen Differences 55 Sch. 12 20,714 8,572 31 3,562 4,284 - 1,975 - 583 376 6 682 2.9 484 State Temporary Unificiences 55 Sch. 12 (20,793) (29,118) (10,701) (132,211) - (99,70) - 1,7643 (11,889) 130 (20,83) (98 485 State Translate Incomer 11,485,484 53,076 15,976 1		State Income Tay Euponee														
485 ied & 51 retrination Offerences BS S Ab. 12 2 (2/58) 5/32 3.0 3.562 4.281 - 1.575 - 581 2.9 6 81 1.29 484 State Lemporary Offerences BS S S Ab. 12 (61/598) (21/598) (9489) (107/10) (192,041) - (97/50) - (1/583) (11/485) (196) (190,02) (902,042) (902,042) (902,043) (9489) (107/10) (182,041) - 9.0 (1/58) (1/58) (196) (190,02) (902,023)			Line 470	1 149 901	200 224	17671	249 244	101600		110 100		29 102	10.470	300	34 444	16750
484 State femporary Ufficiences BS Sch. 12 (61/498) (239,178) (9.485) (107,10) (132,341) (9.974) (17,691) (11,689) (196) (20,625) (9.98 485 State Faadde frommer 144 93,063 193,780 8,000 144,177 155,780 0 57,479 0 17,000 8,471 170 34,471 75,678 68 State Louiser Far Rule 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508 5,508											U					16,350
485 State Taxable Income: In 487-484 543,063 139,730 8.500 144,117 155,532 0 57,459 0 12,057 8,471 120 34,471 7,61 486 State Income Tax Rate 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50%																(9,038
486 State Incurree Tax Rate 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50% 5.50%											0					7,611
																5.509
			Ln 485 x Ln 486													419

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 130 of 230 DOCKET NO: 20240075-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
ine:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Retail by Function	Ref.	Total Retail	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Det.)	Ln 484 x Ln 486	34,512	14,255	522	5,924	7,290	-	3,284		970	626	11	1,134	49
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	
490	Total State Income Tax Exp.	Ln 487:489	64,381	21,940	989	13,850	15,844	-	6,169	-	1,633	1,092	17	1,930	93
491															
497	Federal Income Tax Expense														
493	Net Oper, Income Less Int, Exp.	Line 479	1,149,802	390,336	17,671	248,264	283,689		110,168		29,102	19,478	309	34,414	16,35
494	Fed & St Permanent Differences	JSS Sch. 12	20,754	8,572	314	3,562	4,384		1,975		583	376	6	682	29
495	Fed Temporary Differences	JSS Sch. 12	(607,592)	(250,959)	(9,184)	(104,294)	(128,338)		(57,810)		(17,075)	(11,022)	(189)	(19,971)	
496	State Income Tax Exp. (Cur.)	Line 48/	(29,868)	(7,685)	(467)	(7,926)	(8,551)	-	(2,885)		(663)	(466)	(/)	(796)	
497	Fed. Taxable Income	Ln 493:496	533,095	140,264 21,00%	8,333 21,00%	139,607 71,00%	151,181 21,00%	21.00%	51,467	21,00%	11,948	8,366 71,00%	12D 21.00%	14,329	7,47
499	Fed. Income Tax Rale	In 497 x In 498	21.00%	29,456	1,750	29,317	31,748	21.00%	71.00% 10,808	Z1.UPA	21.00%	1,757	25	71.00% 3.009	21.00 1.57
500	Fed. Inn: Tax before Adjs. (Cur.) Current NOL Adjustment		111,950	29,456	1,750	29,317	51,748		10,808		2,509	1,757	75	3,019	1,57
501	Fed. Inc. Tax after Adis. (Cur.)	JSS Sch. 12 Ln 499:500	111,950	29,456	1,750	29.317	31,748	_	10.808		2,509	1.757	25	3.009	1.57
502	Fed. Inc. Tax arter Adjs. (Cur.)	Ln 499:500 Ln 495 x Ln 498	127,594	52,701	1,790	21,902	26,951		12,140	1	3,586	2,315	10	4.194	1.83
502	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,248)	(2,994)	(110)				(690)	-	(204)	(131)	12)	(238)	
504	Federal Income Tax (FLC)	ISS Sch. 12	(1,297)	(536)	(20)				(123)		(36)	(24)	[0]	(43)	
505	Federal Income Tax (PTC)	55 Sch. 12	(57,618)	(31,638)	(1,430)				(5,258)	-	(1.802)	(1,169)	(26)	[2.073]	
506	Federal Portion of Direct Adjs.	155 Sch. 12	(498)	(205)	(8)		(105)		(47)		(14)	(1,109)	(0)	(16)	
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,885)	(325)		(4,544)		(2,047)		(605)	(390)	(7)	(707)	
508	Total federal Income Tax Exp.	Ln 501:507	151,373	37,899	1.787	40,899	44,382		14,783	-	3,434	2.348	29	4,126	168
509	Total Teachin Resident Tax Exp.	21 302,307	132,313	37,033	2,707	40,000	-11,502		11,703		27124	2,310		4,120	1,00
510	Iotal Current Fed. & St. Income Tax	Ln 487 Ln 501	141,818	37.141	2,21/	37,244	40,302	_	13,693		3,172	2,223	32	3.805	1,98
511	Total Deferred Fed. & St. Income Tax	In 488 + In 507:503	154,859	63,963	2,341	76,582	32,710	_	14,734		4,352	7,809	48	5.090	7,730
512	Total Direct Adjs.	In 489 + In 506	(498)	(205)	(8)		(105)	_	(47)		(14)	(9)	(0)	(15)	
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	(8,885)	(325)				(2,047)		(605)	(390)	(7)	(707)	
514	Total Amortization of ITC	Line 504	(1,297)	(536)	(20)			_	(123)		(36)	(24)	(0)	(43)	
515	Total Amortization of PTC	Line SOS	(57,618)	(31,638)	(1.430)		(7,863)	_	(5,258)	-	(1,802)	(1,169)	(26)	(2,073)	
516	Parent Debt Tax Adjustment	JSS Sch. 12	(7,444)	(3,075)	(113)		(1,5/2)	_	(708)	-	(209)	(135)	(2)	(245)	
517	Total Income Tax Expense	In 510:516	208,309	56,764	2,663	53,477	58,654	-	20,243	-	4,858	3,305	44	5.811	2,493
518															
519	Effective Tax Rate	In 510:512 /In479	25,76%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25,79%	25.82%	25.80%	25.769
520															
	Income Tax Expense Based on Return														
	Federal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	1,304,204	462,080	20,789	269,836	311,731	-	124,596		33,585	22,403	36/	39,622	19,19
524	Interest Expense	Line 8 x WACC	(362,711)	(178,509)	(5,782)			-	(34,651)		(9,340)	(6,730)	[102]	(11,019)	
52.5	Permanent Diff Fed & State	ISS Sch. 12	20,754	8,572	314	3,562	4,384	-	1,975		583	376	6	687	29
526 527	Federal Portion of Direct Adjs.	JSS Sch. 12	(498)	(205)	(8)		(105)		(47)		(14)	(9)	(0)	(16)	
	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(536)	(20)		(274)	-	(123)		(36)	(24)	(0)	(43)	
528	Federal Income Tax (PTC) Amort of Excess ADII	JSS Sch. 12	(57,618)	(31,638)	(1,430)			-	(5,258) (2,047)		(1,892)	(1,169)	(26)	(2,073)	
530	Parent Debt Tax Adjustment	JSS Sch. 12 JSS Sch. 12	(21,511) (7,444)	(8,885)	(325)			-	(708)	-	(209)	(135)	(2)	(707)	
531	Temporary Diff Federal	ISS Sub. 12	(607,592)	(2.50,959)	(9,184)				(57,810)		(17,075)	(11,022)	(189)	(19,971)	
532	Deferred Tax Federal	In 531x In 498	127,594	52,701	1,929	21,902	26,951	-	12,140	-	3,586	2,315	40	4.194	1,831
533	Base for FIT Computation	Ln 523:532	393,881	99,548	6.171	105,609	113,674		38.065	_	8,673	6.115	86	10.424	5.510
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.2658
53.5	Net FIT Allowable	Ln 533 x Ln 534	104,702	26,462	1,640	28,073	30,217	0.20362	10,119	0.20362	2,305	1,625	23	2,771	1,46
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(498)	(205)	(8)			_	(47)		(14)	191	(0)	(16)	
537	Federal Income Tax (ITC)	155 Sch. 12	(1,297)	(536)	[20]			_	(123)		(36)	(24)	(0)	(43)	
538	Federal Income Tax (PTC)	ISS Sch. 12	(57,618)	(31,638)	(1,430)				(5,258)		(1.802)	(1,169)	(26)	[2.073]	
539	Amort of Excess ADIT	JSS Srih. 12	(21,511)	(8,885)	(325)		(4,544)		(2.047)		(605)	(390)	(7)	(707)	
540	Total FIT before Adding Deferred	Ln 535:539	23,778	(14,802)	(142)		17,431		2,643		(151)	34	(10)	(68)	
541	Total FIT - Deferred	Line 532	127,594	52,701	1,929	21,902	26,951		12,140		3,586	2,315	40	4,194	1,83
512	Total FIT - Current & Deferred	Ln 510:541	151,373	37,899	1,787	40,899	44,382	-	14,783	-	3,434	2,348	29	4,126	1,68
543															
	State Income Tax (SIT) Calculation														
54.5	NOIBT	Line 44	1,304,204	462,080	20,789	269,836	311,731	-	124,596		33,585	22,403	367	39,622	19,19
546	Interest Expense	Line 27 x WACC	(362,711)	(128,509)	(5,782)		(86,695)		(34,651)		(9,340)	(6,230)	(102)	(11,019)	
547	Permanent Diff Fed & State	JSS Sch. 12	20,754	8,572	314	3,562	4,384	-	1,975		583	376	6	682	29
518	Temporary State Differences	JSS Sch. 12	(627,493)	(259,178)	(9,485)	(107,710)	(132,541)	-	(59,704)	-	(17,634)	(11,383)	[196]	(20,625)	(9,038

Attachment A Page 259 of 388

DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE HONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 131 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 28 RETAIL BY FUNCTION REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS)	Distribution Services EUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	34,512	14,255	522	5,924	7,290	-	3,284		970	626	-11	1,134	497
550	Net FIT Allowable	Line 912	151,373	37,899	1,787	40,899	44,382	-	14,783		3,434	2,348	29	4,126	1,685
551	Parent Debt Tax Adjustment	JSS Sch. 12	(7,444)	(3.075)	(113)	(1,2/8)	(1,5/2)		(708)	-	(209)	(135)	[2]	(245)	(107)
552	Base for SIF Computation	In 545:551	518,194	132,045	8,032	136,191	146,978		49,574	-	11,389	8,005	114	13,675	7,193
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	29,868	7,685	467	7,926	8,554		2,885		663	466	7.	.796	419
555	Total SIT - Deterred	Line 549	34,512	14,255	522	5,924	7,290		3,284		970	626	11	1,134	497
556	Total SIT - Current & Deferred	Ln 554:555	64,381	21,940	989	13,850	15,844	-	6,169		1,633	1,092	17	1,930	916
55 /															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(2,444)	(3,075)	(113)	(1,278)	(1,5/2)	-	(708)		(209)	(135)	(2)	(245)	(10/)
560	Total FIT & SIT Based on Return	Lines 542,556	208,309	56,764	2,663	53,472	58.654		20,243		4.858	3,305	44	5.811	2,493
561	Total Income Tax Allocator		1.00000	0.27250	0.01278	0.25670	0.78157	0.00000	0.09718	0.00000	0.02332	0.01587	0.00021	0.02790	
562	Total meditic Tax America		Tanana	11.277.107	17.17 711	W. Kild	0.761.77	D. DAMES CO.	0.0 97 18	To Camani	12.42.3.42	- Contractor	Walking I	G.Gr / HI	10.001177
563															
	abor Allocator													_	
565	Production Base Demand		24,609	24,609					-						
366	Production Intermediate Demand		4,291	4,291					2			- 2			
567	Production Peaking Demand		3,456	3,456	_			_	_					-	
568	Production Solar Demand		106	108	_	_									
569	Production Base Energy		41,131		41,131										
570	Production Intermediate Energy		5,069		5,069										
571	Production Peaking Energy		2,201	1.0	2,201										
572	Production Solar Energy		6,633		6,633					-					
5/3	Subtotal Production		87,498	32,463	55,034	0	0	0	0	Ü	0	- 0	0	- 0	0
574	Transmission		9,661	324		9,337			-		1.0	4			
575	Distribution		39,404			10101	21,575		9,719		2.870	1,851	3.2	3.357	
576	Subtotal Prod. Trans and Dist		136,563	32,787	55,034	9,337	21,575	0	9,719	0	2,870	1,851	32	3.357	0
577	Customer Accounts		27,858	32,707	2,004	3,334	2 4,000		3,7 2.3		2,010	86	-	3,304	27,772
578	Customer Service & Info.		5.067		-							-			5.067
5/9	Sales		5,666									1			5,666
580	Subtotal before Admin & Gen		175,150	32.787	55,034	9,337	21,575		9,719	-	2,870	1,937	32	3.357	38,505
581	Admin & General		78,489	14.692	24.662	4.184	9,668		4.355		1,286	868	14	1.504	17,254
582 T			253,642	47,479	79,696	13,521	31,243	-	14,074		4,157	2,805	46	4.862	55,759
	Total Lahor Allocator		1.00000	0 18719											

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

Page 132 of 230 DOCKET NO: 26740075-FI SCHEDULE NO. 20 RESIDENTIAL BY FUNCTION

Part		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Part											Distribution					
Part						Production	Transmission							Interruptible		
March Marc	No.		Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)		Metering	Equipment	Facilities	Billing/Info.
1 September	\Box	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1 September	4.1	teto Baro														
			Line 105	16 292 332	6.505.906	209.581	2.811.680	3.536.422		1.838.645		631.017	375,776			323.305
1 Content for Note the Progress 180 296 41,000 11,000 11,000 12,000				(4,556,789)	(2,436,930)	(96,972)	(486,524)	(6/13,803)		(515,414)	-	(197,855)	(118,404)		-	(140,888)
1	4	Net Plant in Service			4,068,976				-		-	433,162		-	-	
Marying Copies Mary														-	-	
Part																
			Line 265													
10 Proper		Total hate base		12,535,151	4,262,610	105,017	2,000,840	3,071,117	•	1,401,033	-	443,730	213,070	-	-	233,341
1	10 1	tevanue														
13 Total fewome 19 200/461 18 200 19 200						176,019			-		-			-	-	
Secretary Secr			Line 307								-			-	-	
15 September 15		Total Revenue		2,058,641	685,674	126,024	319,203	414,420		210,616		67,628	62,601			173,475
Part		Descritor Events														
1			Line 350	384 057	56 541	95067	21.660	46 406		23.276		11.517	9.779			118.806
18 18 18 19 19 19 19 19																
Mary Control Page																
1.	19	Gain/Loss on Disposition		(841)			(172)			(99)		(31)	(18)		- 4	
Total Operating Separate 1,26/11/2 400,700 11,4818 144,507 211,519 11,4080 38,111 44,569 14,567 15,577 15																
			Line 517												-	
A		Total Operating Expense		1,229,112	402,720	114,818	146,372	211,519	-	114,089	-	38,311	44,560		-	156,724
Note Section																
New Communication Processing Indication 16.8 to 16.2			10.12 10.37	930 510	797.055	11 706	171 921	107.001		96 537		20217	10.041			16.751
Refur Decomposition Refur Refur Decomposition Refur Refu																
New Confession Ministrics M					Cicjino	1400	212,002	COLIFOR		J Opinion		23),721	20/6/12			20,102
				1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433
1 1 1 1 1 1 1 1 1 1							-		-	-	-	-	-	-	-	
1																
12 12 12 12 12 13 14 15 15 15 15 15 15 15		otal Class Cost of Service	Ln 26 + Ln 27 - In 12	2,016,655	685,558	176,019	311,673	414,181	-	204,913	-	38,539	62,594			173,229
Second S			1-25 (1-6	C C10	CCNR	6.610	6.610	C C184	0.009		0.000	C C118	C C197	0.00%	0.009	C CIIIk
1		Rate of Return Requested														
1		nace of nectal integrations	200 2011, 24	0.0270	0,0270	0.01%	0.027	0.0170	0.0278	0.0270	0.0170	0.02,0	0.0270	0.0276	0.0170	0.0220
1			Ln 31	2,016,655	685,558	126,019	311,623	414,181		201,913		38,539	62,594			1/3,229
1-				-		-						-				
			In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		%00.0		0.00%	0.00%			0.00%
A2 Production Hart A2 Production Base Exhand A2 Production Base Exhand A2 Production Base Exhand A2 Production Base Exhand A3 Production Shall Defined A3 Production Plant Hotal A3 Production Resemble Demand A3 Production Resemble	39															
A2 Production Hart A2 Production Base Exhand A2 Production Base Exhand A2 Production Base Exhand A2 Production Base Exhand A3 Production Shall Defined A3 Production Plant Hotal A3 Production Resemble Demand A3 Production Resemble	41.1	cross Electric Plant in Service														
44 Production Intermediate Demand 45 Production Solar Demand 46 Production Solar Demand 47 Retail GRANG, Removed 48 Production Plant Rotal Color, Removed 49 Production Plant Rotal Color P																
Production Peaking Demand 1,286,581	13	Production Base Demand		4,226,464	4,226,404	-			-	37		-	-0.		-	
46 Production Solar Demand 1,286,681						-			-	-	-		14		-	
Retail IONS, hemoved						-	-		-					-		-
Froduction Plant Intolated 6,352,766 6,352,766 0 0 0 0 0 0 0 0 0				1,286,681	1,286,681											
Production Plant Allocators 1,0000 1,0000 1,0000 0,00000 0,000000 0,000000 0,000000 0,00000000				C 3/23 7/40	C 2 F2 3/C	-										
1 Taramissian Plant																
11 Transhishin Plant		Production Plant Allocators		1,00000	1.00000	0.0000	0.00000	0.00000	0.05000	0,00000	0.00000	5.50050	0,00000	0.00000	9.90000	0.0000
Production Intermediate Fermand 3,01 3		ransmission Plant														
Froduction Feating Demand 26,876 26,876 -				51,539	51,539	-	-		-							-
Froduction Solar Demand 19,8\(2,9,8\(5 \)	53	Production Intermediate Demand		3,031	3,031											
56 Iranomission 2,740,709 - 2,740,709						-	-	-	-							-
57 Transmission - Radials 18,923 - 78,923							-	-	-	*	+		(+)	-	1.5	-
SR Older Bullion Primary 59 Transmission Plant Total 2,886,970 111,298 0 2,769,672 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>20</td><td>-</td><td>-</td><td>(5)</td><td>-</td><td>1.5</td><td>-</td></td<>								-	-	20	-	-	(5)	-	1.5	-
59 Transmission Plant Total 2,880,970 111,298 0 2,769,672 0 0 0 0 0 0 0 0 0 0				48,923	-	-	ns,923	-	-	-	-				-	-
				2.880.970	111,208		2.769.672									

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

Page 133 of 230 DOCKET NO: 26740075-FI SCHEDULE NO. 26 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine.	Residential by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)	NCI.	TOTAL	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61	(Revenue - cos)			DEMAND	ENEMAT	DEMOND	DEWGOND	COSTOMER	DEMIAND	COSIOMER	COSTOMEN	COSTOMER	COSTOMER	DIRECT	COSTONIEN
62	Total Prod and Trans Plant		9,133,735	6,364,963	- 0	2,769,672	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.69676	0.00000	0.30324	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000	0.00000	0.00000
64	ette Martin attack														
65 1	Distribution Plant Distribution Primary		3,437,211				3,437,211								
67	Distribution Primary (MDS)		5,437,211				3,437,211								
68	Distribution Secondary		1,845,380		_			-	1,845,350			-			
69	Distribution Secondary (MDS)				-		-	-	146		141			-	
70	Distribution Service		613,314			-		-		-	613,314	9	-	12	-
71	Distribution Melexing		364,757	-	-	-	*	-	-	-		364,757	-	100	-
72 73	Lighting Facilities EV Solution				-			-					-		-
74	Distribution IS Equipment			_			_			_	_	_		_	
75	Distribution Plant Total		6,260,662	0	9	9	3,437,211	0	1,845,350	0	613,314	364,757	0	0	0
/6	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54902	0.00000	0.29176	0.00000	0.09796	0.05826	0.00000	0.00000	0.00000
77															
78	Total Trans and Oist Plant		9,141,632	111,298	0	2,769,672	3,437,211	0	1,845,380	0	613,314	364,757	0	D	
79	Total Trans and Dist Plant Allocators		1.00000	0.01217	0.00000	0.30297	0.37600	0.00000	0.20167	0.00000	0.06709	0.03990	0.00000	0.00000	0.00000
80 81	Total Prod, Trans and Dist Plant		15,394,398	6,364,063	0	2,769,672	3,437,211	0	1,845,380	0	613,314	364,757	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41340	0.00000	0.17991	0.22328	0.00000	0.11987	0.00000	0.03984	0.02369	0.00000	0.00000	0.00000
83	Total 100, Italia and Disc Hall Michellors		1.0000	0.11310	0.0000	0.17331	0.22520	0.0000	3.22307	0.0000	0.0000	3.32303	9.50000	5.50000	0.0000
84 (Seneral & Intangible Plant														
85	Labor		812,019	141,843	209,581	42,008	99,211	-	53,265		17,703	11,019			237,391
86	Retail 100%, Class = # Bills		106,426												106,426
87 88	Retail 100%, Removed				209.581							11.019			
89	General & Intangible Plant Total General & Intangible Plant Allocators		918,445	141,943 0.15444	0.22819	42,008 0.01574	99,211 0.10802	0.00000	53,265 0.05/99	0.00000	17,703 0.01927	0.01200	0.00000	9,90000	343,817 0.37435
90	deficial & littanguic Flancidocators		1.00300	0.1577	0.22015	0.01371	0.10002	0.00000	0,03753	0.00050	5.51527	0.01200	0.00000	5.50000	0.57155
	Energy Storage Plant														
92	Energy - Production Total Sales														
93	Energy Storage Plant Total		0	. 0		0	6		0	0	0	0	0	0	
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96 0	utner Labor		_												
98	Retail 100%, Class = # Bills		(20,512)		-	-	-	_	9			- 5			(20,512)
99	Retail 100%, Class = T&D		1.00000												£
100	Retail 100%, Removed		-		-	-		-							
101	Wholesale 100%		-	-	-	-	-	-	-	-		-	-	-	-
102	Production Base Demand			-	-		-	-		-	-	-	-	-	
103	Other Plant Total		(20,512)	D	a	а	0	a	0	0	D	0	D	D	(20,512)
	Folial Gross Electric Plant in Service		16,292,332	6,505,906	209,581	2,811,680	3,536,422	0	1,898,645	- 0	631.017	375,776	0	D	323,305
106	Total Gross Electric Plant Allocators		1.00000	0.39932	0.01286	0.17258	0.21706	0.00000	0.11654	0.00000	0.03873	0.02306	0.00000	0.00000	0.01984
107	The state of the s			11_7.74	0.3712.18.1	11.177.30	0.71110	ii. ikiinida	0.110.54	L. LAIREN	12.22.22.7	13.00 31117	T. THANKS	C.Carcanir	0.01.44
108															
	Accumulated Depreciation														
	Production Plant:														
111	Production Base Demand		1,/20,596	1,720,596	-			-		-		-			-
112	Production Intermediate Demand Production Peaking Demand		217,098 270,198	217,098		-		-	*				-		-
114	Production Solar Demand		150,513	150,513		-	_	-							_
115	Retail 100%, Removed		2,4,10	2.5,52											
116	Production Plant Total		2,358,400	2,359,400	0	0	0		0	0	0	0	0	0	0
117	Production Plant Allocators		1.00900	1.00000	0.00000	0.00000	0.00000	0.09000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119 1	Fransmission Plant		6.000	0.000											
	Production Base Demand Production Intermediate Demand		8,828 1,272	8,828 1,272	-	-		-					-		-
121	Production intermediate Demand		1,2 /2	1,272											

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 134 of 230 DOCKET NO: 26740075-EI SCHEDULE NO. 26 RESIDENTIAL BY FUNCTION

122 123 124 125	Residential by Function									Distribution					
123 124 125	(Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSIOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
124 125	Production Peaking Demand		1,596	1,596				-		18	-	1-	-	16	-
12.5	Production Solar Demand Transmission		1,205 383,616	1,205	-	383,616		-					-	1	-
	Transmission - Radials		3,471		-	3,471						- 2			
126	Distribution Primary		-												
127	Transmission Plant Total		399,988	12,901	0	387,087	0	0	0	0	0	0	G	0	0
128	Transmission Plant Allocators		1.00000	0.03225	0.00000	0.96775	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	A December 1			0.70										-	
130	Fotal Prod and Trans Plant Prod and Trans Plant Allocators		2,758,388	2,371,301 0.25967	0.00000	387,087 0.14033	D.D0000	D.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000	0.000HD	0.00000
137	Prod and Trans Plant Adjucators		1.00000	0.6330)	U.DAMA	0.14055	D.DORKA	D.DODOG	G.GGEOR	O.OARAN	0.00000	O.OAAAA	0.00000	G.GDGRD	0.00000
	Distribution Plant														
134	Distribution Primary		597,898				597,898								
135	Distribution Primary (MDS)				-	-		-							-
136	Distribution Secondary		490,769	-	-	-	-	-	490,769	-	-	-	-	-	-
13/	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-			-		-
138	Distribution Service		189,664		-	-	-	-	3	-	189,664		-	0.5	-
139 140	Distribution Metering Lighting Facilities		113,306	-	-	-	-	-				113,306	-		-
141	EV Solution														
142	Distribution IS Equipment								-						
243	Distribution Plant Total		1,391,637	Ü	0	0	597,898	g	490,769	. 0	189,664	113,306	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42964	0.00000	0.35266	0.00000	0.13629	0.08142	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,791,625	12,901	0	387,087	597,898	0	490,769	0	189,664	113,306	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00720	0.00000	0.21605	0.33372	0.00000	0.27392	0.00000	0.10586	0.06324	0.00000	0.00000	0.00000
148 149	Total Prod. Trans and Dist Plant		4 1/0 014	2.2.2.204	9	367.087	597,898	- O	490,769	0	100.55	112.200	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		4,150,024	2,371,301 0.5/139	0.00000	0.09327	0.1440/	0.09000	0.11826	0.00000	189,664 0.94570	0.02730	0.00000	9.90000	0.00000
151	total 1100, Italis and Dist Hall Milocators		1.00000	0.37133	0.00005	0.03327	0.1400	0.00000	0.11020	0.00030	5.51370	0.02750	0.00500	5.50000	0.00505
	Seneral & Intangible Plant														
153	Labor		375,715	65,630	96,971	19,437	45,964		24,645		8,191	5,098			109,839
154	Retail 100%, Class = T& D														
155	Retail 100%, Class – 4 Bills		26,494				-		-	-	-				28,494
156	General & Intangible Plant Total		404,209	65,630	96,971	19,437	45,901	0	24,645	0	8,191	5,098	0	0	136,333
157	General & Intangible Plant Allocators		1.00000	0.16237	0.23990	0.04809	D:11357	0.00000	0.06097	0.00000	0.02026	0.01761	0.00000	0.00000	0.34223
	nergy Storage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0	0	0	- 0	0	0	0	0	
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.90000	0.00000	0.00000	0.00000	0.00000
163															
164 0															
165 166	Taboi Retail 100%, Class = # Bills		0 2,556	D	a	.0	0	-	0	-	D	0	-	-	2,556
167	Retail 100%, Class - viells Retail 100%, Removed		2,330		-	-		-							2,330
168	Wholesale 100%														
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	Ü	0	0	2,556
1/0															
	Total Accumulated Depreciation		4,556,789	2,436,930	96,972	406,524	643,803	a	515,414	- 0	197,855	118,404	0	D	140,888
1/2	Total Accum Deprec Allocators		1.00000	0.53479	0.02128	0.08921	0.14128	0.00000	0.11311	0.00000	0.04342	0.02598	0.00000	0.00000	0.03092
173															
174	let Diant in Corrier														
175 N	Net Plant in Service Production Gross Plant		6,252,766	6,252,766	0	0	0	0	o.	0	0	0	0	0	0
177	Production Reserve		(2,358,400)	(2,359,400)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,894,366	3,894,366	. 0	0	0	9	0	. 0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,880,970	111,298	0	2,769,672	6	0	0	0	0	- 0	0	.0	.0
182	Transmission Reserve		(399,988)	(12,901)	0	(387,087)	0	0	0	0	0	0	0	0	0

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 135 of 230 DOCKET NO: 2024D02 5-E1 SCHEDULE NO. 20 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
_	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
183	Transmission Net Plant	-	2,480,982	98,397	0	2,382,585	0	0	0	0	0	0	0	0	0
184	Fransmission Net Plant Allocators		1.00000	0.03966	0.00000	0.96934	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	9.90000	0.00000
185	Distribution Gross Plant		6.260,662	D	a		3.437.211		1.845.380	0	613.314	364,757	D	D	
187	Distribution Reserve		(1,391,637)	0	0	0	(597,898)	0	(490,769)	0	[189,664]	(113,306)	0	0	0
188	Distribution Net Plant		4,859,026	0	0	0	2,839,312	0	1,354,612	0	423,650	251,451	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58314	0.00000	0.27821	0.00000	0.08701	0.05164	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		918,445	141,843	209,581	42,008	99,211	g	53,265	0	17,703	11,019	0	0	343,81/
192	General & Intangible Reserve		(404,209)	(65,630)	(96,971)	(19,437)	(45,904)	0	(24,645)	0	(8,191)	(5,098)	D	D	(138,333
193	General & Intangible Net Plant		514,236	76,213	112,609	77,571	53,307	a	28,670	0	9,517	.5,921	0	D	205,484
194	General & Intangible Net Plant Allocators		1,00000	0.14821	0.21898	0.04389	0.10366	0,00000	0.05565	0,00000	0.01850	0.01151	0.0000.0	0.00000	0.39959
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	9	0	0	9	0	0	0	0	0	0	0
198	Energy Storage Net Plant		.0	0	0	- 0	0	ū	Ü	0	0	Ü	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	D.DDDDD	0.00000	0.00000	D.D00000	0.00000	D.DHXDH	0.00000	0.00000	0.00000	OJODOD.D	0.00000
200															
201	Other Gross Plant		(20,512)	0	0	0	0	0	0	0	0	0	0	0	(20,512
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)		(0)	0	(0)	(0)	0	0	(2,556
203	Other Net Plant		(23,067)	(0)	(0)				(0)	0	(0)	(0)	0	0	(23,067
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205	Total Gross Plant		16,297,337	6,505,906	209,581	2,811,680	3,536,422	a	1,898,645	0	631,017	375,776	0	D	323,305
207	Total Reserve		(4,556,789)	(2,436,930)	(96,972)	(406,524)	(643,803)	0	(515,414)	ő	[197,855]	(118,404)	0	0	(140,888
208	Total Net Plant in Service		11,735,542	4,068,976	112,609	2,405,156	2,892,619	0	1,383,231	0	433.162	257,372	0	0	182,417
209	Total Net Plant Allocators		1.00000	0.34672	0.00960	0.20495	0.24648	0.00000	0.11767	0.00000	0.03691	0.02193	0.00000	0.00000	0.01554
210															
211															
	onstruction Work in Progress														
213	Production Base Demand		106,813	106,813					0.1						
214	Production Intermediate Demand		13,688	13,688											
215	Production Peaking Demand		8,940 1,926	8,940 1,926											
216	Production Solar Demand Transmission		124,653	1,926	-	121,653		-					-		
218	Distribution Primary		106,887			124,653	106,88/		-						
719	Distribution Primary (MDS)		100,007		_	-	100,007				-	0			
220	Distribution Secondary		43,369					_	43,369						-
221	Distribution Secondary (MDS)														
222	Distribution Service		2,392		-	-		-			2,392				
223	Distribution Metering		1,700	-	-	-	-	-	-	-	-	1,700	-	-	-
224	Lighting Facilities		-		-	-	-	-	(0)	-	-		-		-
225	Distribution IS Equipment					-	-	-	9	-	3	15.7	-	-	
226 227	Taboi Refail 100%, Class = Net Plant		15,200	2,655	3,923	786	1,857		997 (889)		331 (278)	.206		-	4,444
228	Retail 100%, Class - Net Plant Retail 100%, Removed		(7,541)	(2,615)	(72)	(1,545)	(1,859)	-	(889)		(578)	(165)			(117
229	Total Construction Work in Progress		416,028	131,406	3,851	123,894	106,885	0	43,478	0	2,445	1,741	0	0	4,327
230	Total Construction Work in Progress Allocator		1.00000	0.31435	0.00921	0.29638	0.25569	0.00000	0.10401	0.00000	0.00585	0.00417	0.00000	0.00000	0.01035
231								-,		-,		-	-,,		
732															
	lant Held for Future Use														
234	Production Base Demand		2,592	2,592											
235	Production Peaking Demand		702	702											
236	Transmission		10,669	-	-	10,669	- 200	-	-	-	-	-	-	-	-
237	Distribution Primary		1,664	-		-	1,664	-	145	-	- 48	30	-	-	647
238	Labor Plant Held for Future Use Total		17,839	386 3,680	571 571	10,783	1,935	- 0	145	- 0	48	30	- D	- 0	647
240	Plant Held for Future Use Allocator		1,00000	0.20631	0.03201	0.60445	0.10845	0,00000	0.00813	0.00000	0.00270	0.00168	0.00000	0.00000	0.03625
241	A THE RESERVE THE PROPERTY OF THE PARTY OF T		122010	1,50031	0.40,201	17.10	0.10043	0,1000	0.00013	O. CHAIGH	0.50270	0.00100	1,11,000	5-50-010	11115023
242															
	Vorking Capital														

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

Page 136 of 230 DOCKET NO: 26740075-FI SCHEDULE NO. 26 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		40,110	40,110		-	-	-	-	8		10		-	-
215	Production Intermediate Demand		4,176	4,176	-	-	-	-	-	-	-	-	-	5.5	-
246	Production Peaking Demand		4,555	4,555	-	-	-	-		-			-		-
747	Production Base Energy		60,632	- 4	60,632	-	-	-	-		-		-	-	-
249	Production Intermediate Energy Production Peaking Energy		50,978		50,978			-							
250	Production Solar Demand		601	601	30,310			_							
251	Energy Avg Rate Sales				-		-	-	-	-	*	1-1	-	-	
252	Distribution Metering		-	-	-	-	-	-	140			-	-	-	
253	Labor		-		100			-		-		1-	-	-	
254	WTD O&M Expense Retail 100%, Class = # Bills		(261,683)	(38,657)	(64,988)	(14,807)	(31,723)	-	(15,912)	~	(7,873)	(6,685)	-	-	(81,044) 137,773
256	Retail 100%, Class = 9 ons		(125,299)	(125,299)	-			_					-		137,773
257	Retail 100%, Class - Net Plant		300,604	104,226	2,884	61,608	74.094	_	35,431		11.095	6,593			4,673
258	Retail 100%, Class - T&D		(65,518)	(798)	-	(19,850)	(24,635)	-	(13,226)	16	(4,396)	(2,614)	-	-	-
259	Retail 100%, Class - Metering		11,114	-	-	-	-	-	-	-	-	11,114			-
260	Refail 100%, Removed		-	-	-	-	-	-		-		-	-	10.5	-
261	Wholesale 100%		(5.433)	(5.433)	-	-	-	-					-		-
262	Gross Ford Plant Gross Total Plant		(5,433) 239,297	(5,433) 95,557	3,079	41,297	51,942		27,807		9,268	5,519			4,749
264	Gross Trans Plant		(7,526)	(291)	5,070	[7,235]	71,5-42		27,507		3,200	3,313			4,740
265	Total Working Capital		384,361	79,752	52,586	61,013	69,67 8	O.	34,181	0	8,095	13,927	0	0	66,150
266	Total Working Capital Allocator		1.00000	0.20488	9.13681	0.158/3	D.1812/	0.00000	0.08892	D.D0000	0.02106	0.03623	0.00000	0.00000	0.17210
267															
768															
270	Otal Rate Base Gross Electric Plant in Service		16,292,332	6,505,906	209,581	2,811,680	3,536,422	0	1,898,645	0	631,017	375,776	0	0	323,305
271	Accumulated Depreciation		(4,556,783)	(2,436,930)	(96,972)	(406,524)	(643,803)	0	(515,414)		(197,855)	(118,404)	0	0	
272	Net Electric Plant in Service		11,735,542	4,068,976	112,609	2,405,156	2,892,619	g	1,383,231	0	433,162	257,372	Ü	D	182,41/
173	Construction Work in Progress		415,028	131,408	3,851	123,894	106,885	a	43,478	0	2,445	1,741	D	D	4,327
274	Plant Held for Future Use		17,839	3,680	571	10,783	1,935	а	145	0	48	30	Ω	D	647
275	Working Capital		384,381	78,752	52,586	61,013	69,678	0	34,181	0	8,095	13,927	0	0	66,150
276 277	Total Rate Base Total Rate Base Allocator		12,555,791	4,282,816 0.34110	169,617 0.01351	2,600,846 0.20714	3,071,117 0.24460	0.00000	1,461,035 0.11636	0.00000	443,750 0.03534	273,070 0.02175	0.00000	0.00000	253,541 0.02019
278	Total rate base Allocator		1.00000	0.34110	0.01331	0.20714	0.24400	0.00000	0.11636	0.00000	0.03534	0.02173	0.00000	0.00000	0.02013
279															
780	lass Revenue				1.000	0.00					1.00				
781	Retail Sales of Electric		1,967,635	636,537	126,019	311,623	414,181		204,913		38,539	62,594			173,229
282	Production Solar Demand		49,020	49,020											
283 284	EV Solution		-		-	-		-							
285	Lighting Facilities Revenue Retail Revenue		2,016,655	685,558	126,019	311,623	414,181		204,913	-	38,539	62,594			1/3,229
786	Wholesale 100%		_,020,030	303,550	250,023	322,023	121,202				50,555	02,33			1,5,225
287	Total Class Revenue		2,016,655	685,558	176,019	311,673	414,181	a	204,913	0	38,539	67,594	D	D	
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33995	0.05249	0.15452	0.20538	0.00000	0.10161	0.00000	0.01911	0.03104	0.00000	0.00000	0.08590
289															
290 291	Function Allocator for Electric Revenue: Return + Pretax Op Exp		1,925,492	650,915	124,588	261,152	376,243		194,968	100	63,388	59,939		100	171,299
291	Less Lighting Facilities		1,323,132	0.35,313	12-1,360	201,232	570,245	-	200,000		05,388	32,359		-	1/1,299
793	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		1,975,492	650,915	174,588	284,157	376,243		194,968	-	63,388	59,939			171,299
294	Function Allocator for Fiectric Revenue		1,00000	0.33805	0.06470	0.14757	0.19540	D.00000	0.10126	0.00000	0.03792	0.03113	0.00000	0.00000	0.08896
295	<u> </u>														
296	Coults														
297]	tevenue Credits Transmission		6,509			6,509			-						
299	Distribution Primary		155			0,303	155		0.		1.3	8		-	
300	Distribution Secondary		5,663		_	_	-	_	5,663	-		(2)			_
301	Distribution Service		29,077		-			-			29,077				-
302	Lighting Facilities														
303	Retail 100%, Class - If Bills		239		-	-		-					-		239
304	Retail 100%, Class – Prod		-	-	-	-	-	-	-	-		-	-	-	-

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 137 of 230 DOCKET NO: 26740075-EI SCHEDULE NO. 20 RESIDENTIAL BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
									Distribution					
16			Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
Residential by Functi	ion Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSIOMER	CUSTOMER	DIRECT	CUSTOMER
005 Wholesale 100%			-			-	-	-				-		-
806 Rate Base 807 Total Revenue Credits		341 41.985	116 116	5	71 6.580	239		40 5.703	- 0	29.089	7	- O	- D	246
907 Total Revenue Credits 808 Total Revenue Credits Alfocator		1.00000	0.00277	0.00011	0.15672	D.D0569		0.13584	0.00000	0.69783	0.00018	0.0000	0.0000	0.00586
309		7.000.00	4.40.77	0.00011	0.73072	D.DII.R/J	D. DAMIGG	0.1,7,5,44	U. INCIAIO	0.00011	4.1100717	ti.biidab	G. Million	0.00.00
310														
311 O&M Expense														
312 Production Demand 313 Production Base Demand		19,976	19,976											
314 Production Intermediate Demand		1,703	1,703							-				
315 Production Peaking Demand		7,983	2,983	-	_	-	_	_	_	_	_	_	-	_
316 Production Solar Demand		8,148	8,148			-		-	-	-	-		-	
317 Production Demand O&M Subtotal		32,810	32,810	0	0			0	0	0	0			0
318 Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319 320 Production Energy														
321 Production Base Energy		55,218		55,218			_							
322 Production Intermediate Fnergy		5,009		5,009										
323 Production Peaking Energy		4,476		4,476									-	
324 Production Solar Energy		4,181		4,181				-						
32.5 Production Energy O&M Subtotal		66,884	0	66,884	0			0	0	0	0		0	0
326 Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
32.7 32.8 Production O&M Total		101,695	37,810	68,884		0		0	0		0	0	0	0
329 Production O&M Total Allocators		1.06000	0.32264	0.67736	0.00000			0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000
330		130000	11.322.04	0.072.90	U.H.COU	0.00000	0.00000	G.GGODII	U. CARACAT	GAMBOO	G.GOZZGG	0.0000	0.00000	0.000,000
331 Transmission														
332 Production Base Demand		144	144	-	-	-	-	-	-		-	-	-	-
F33 Production Intermediate Demand		8	8	-	-	-	-	-	-		0		1.5	-
434 Production Peaking Demand		75	75	-	-	-	-		-	-	-	-	-	-
33.5 Production Solar Demand		83	83	-		-	-	101		-		-		-
336 Transmission		13,851 81			13,851									
337 Transmission Radials 338 Transmission O&M Total		14,243	311	0	13,932	0	0	0	0	0	0	n	0	n
339 Transmission O&M Allocators		1.00000	0.02182	0.00000	0.97818			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
310														
341 Distribution														
342 Distribution Primary		30,933		-	-	30,933	-					-		-
343 Distribution Secondary		14,969						14,969						
344 Distribution Service 345 Distribution Metering		8,756		-	-		-			8,756	7.004			
345 Distribution Metering 346 Lighting Facilities		7,881	-	-	-	-	-	-5	-	-	7,881	-	2.5	-
347 EV Solution		-		-	-	-	-							-
348 Distribution IS Equipment			-			-			-	-	-	-		
349 Distribution O&M Tetal		62,539	0	0	0			14,969	0	8,756	7,691	0	0	0
350 Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0,49462	0.00000	0.23936	0.00000	0.14001	0.12602	0.00000	0.00000	0.00000
351														
352 Customer Accounting 353 Distribution Service														
454 Distribution Metering		194						- 0		-	194			
BSS Retail 100%, Class = # Bills		67.752		-		-								67.752
356 Customer Accounting O& M		67,946	0	0	0	0	0	0	0.	0	194	0	0	67,752
357 Customer Accounting O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
358														
359 Customer Serv & Info.														
60 Retail 100%, Class = # Bills		3,610	-	-	-	-	-	-	-	-	-	-	-	3,610
61 Customer Serv & Info. O& M		3,610	0.00000	0.00000	0			0	0	0.00000	0			3,610
362 Customer Serv & Info. Q& M Allocators 363		1.00000	0.00000	0.00000	0,0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
364 Sales														
865 Retail 100%, Class – # Bills		14,572		_			_	4.1	4.0	0.40	121		. 2.	14,572
		-,												

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

Page 138 of 230 DOCKET NO: 26740075-EI SCHEDULE NO. 26 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Residential by Function (Revenue = COS)	ңef,	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		14,572	.0	0	0	0	0	0	0	0	0	0	0	14,572
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368	Admin and General														
370	Tabor		100,717	17,598	25,995	5,210	12,305		6,607		2,196	1,367			29,444
371	Distribution Primary		,.	30,000	2.450	9-1-	15,744		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		- 7,000	.,			3,3-3-
372	Gross Total Plant		14,592	5,827	183	2,518	3,167	-	1,700		565	317			290
373	Retail 100%, Class – # Bills		2,887		-	-	-	-	-				-	-	2,887
374 375	Retail 100%, Class = 18.0 Retail 100%, Resid. Cust		-		-						1.3			3	-
376	Retail 100%, Removed		-	-	-	-		_	-			ă.			-
377	Wholesile 100%				-	-						-			-
378	Admin & General O&M		118,196	23,420	26,183	7,728	15,473	0	8,307	0	2,761	1,703	0	0	32,621
379 380	Admin & General O&M Allocators		1.00000	0.19814	0.22152	0.06539	0.13091	0.00000	0.07028	0.00000	0.02336	0.01441	0.00000	0.00000	0.27599
	tecoverable Clause O&M														
462	Retail 100%, Removed		_		-			_	9					-	
383	Wholesale 100%				7.40		-		2			18			
384	Recoverable Clause O&M		- 0	0	0	0	0	0	0	0	9	0	0	0	0
385	Total O&M		382,801	56,541	95,067	21,660	46,406	0	23,276	0	11,517	9,779	0	0	118,555
	Fotal D&M Allocators		1.00000	0.14770	0.24835	0.05658	0.12123	0.00000	0.06080	0.00000	0.03009	0.02555	0.00000	0.00000	0.30970
388	TOTAL DRIM MILICATORS		1.00000	0.14770	0.24633	0.03038	0.12123	0.00000	0.00080	0.00000	0.03009	0.02333	0.00000	0.00000	0.30970
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		251												251
390	Iotal Adjusted O&M		383,051	56,541	95,067	21,660	46,406		23,276		11,51/	9,779			118,806
391															
392															
	Depreciation Expense Production Plant														
395	Production Base Demand		186,289	186,289											
396	Production Intermediate Demand		13,168	13.168				_							
397	Production Peaking Demand		18,529	18,529	_	-	-	-	-		100		-	_	-
398	Production Solar Demand		39,853	39,853	-	-	-	-	-	-	-	9	-	-	-
399 400	Refail 100%, Removed				<u> </u>			-			-		-		-
401	Production Plant Total Production Plant Allocators		257,840 1,00000	2.57,840 1.00000	0.0000.0	0.0000.0	0.00000	0,00000	0.000000	0.00000	0.0000.0	0.00000	0.0000.0	0.00000	0.00000
402	Production Fiant Anocarons		1,000,00	1.0000	0.00000	0,0000	0.000iAr	0.00000	0.0000	0.04900	0.00000	0.00000	0.00000	0.00000	0,0000
	Fransmission Plant														
404	Production Base Demand		952	952	-	-	-	-	+3	-	-5			100	-
405	Production Intermediate Demand		56	56	-			-	Ψ)	-			-		-
406	Production Peaking Demand Production Solar Demand		551 626	551 676			-	-	9.		-			7	-
408	Transmission		63,178	d/ 0		63,178		-							
409	Transmission Radials		636			636		_							
410	Distribution Primary										-				-
411	Transmission Plant Total		66,000	2,185	0	63,81/1	0	g	0	0	0	0		0	0
412	Fransmission Plant Allocators		1.00000	0.03311	0.00000	0.96689	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413	Total Prod and Trans Plant		323,839	260,025	0	63,814	0	0	0	0	.0		0	0	
415	Prod and Trans Plant Allocators		1.00000	0.80294	0.00000	0.19706	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
416															
	Distribution Plant														
418	Distribution Primary		90,644	-	-	-	90,644	-	-	-		100		-	-
419	Distribution Primary (MUS) Distribution Secondary		55,873		-		-	-	55,873		-				
421	Distribution Secondary (MDS)		35,875		-		-	- :	37,873						
422	Distribution Service		16,881								16,881				
423	Distribution Metering		22,955		-	-		-	-		100	22,955	-		-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	(=)	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-		8	-	-	-

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

Page 139 of 230 DOCKET NO: 2674002 5-E1 SCHEDULE NO. 20 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total	-	186,353	0	0	0	90,644	0	55,873	0	16.881	22,955	0	0	0
128	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48641	0.00000	0.29982	0.00000	0.09058	0.12318	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		252,353 1.00000	2,185 0.00866	0.0000.0	63,814 0.25288	90,644 0.35920	0.00 0 00.0	55,873 0.22141	0.00000	16,881	27,955	0.00000	D	0.00000
432	Intal trans and this Plant Allocators		1.00×10K1	0.00866	D.DDOOKI	0.75788	0.45920	D.DOOGG	0.22141	C). DANIXINI	O.OHANO	0.09097	CLORGOD	0.00000	0.00000
433	Total Prod, Trans and Dist Plant		510,193	260,025	0	63,814	90,644	Ö	55,873	0	16,831	22,955	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50966	0.00000	0.12508	0.17767	0.00000	0.10951	0.00000	0.03309	0.01499	0.00000	0.00000	0.00000
435															
426 G	ieneral & Intangible Plant Labor		55,954	9,774	14,442	2,895	6,836	_	3,670		1,220	759			16,358
438	Retail 100%, Class = # Bills		9,455	9,774	14,447	2,091	0,000	-	5,020		1,770	134		-	9,455
439	Retail 100%, Class = Net Plant		3,433												3,4.71
440	General & Intangible Plant Total		65,409	9,774	14,442	2,895	6,836	0	3,670	0	1,220	759	0	0	25,813
441	General & Intangible Plant Allocators		1.00000	0.14943	0.22079	0.04425	0:10452	0.00000	0.05611	0.00000	0.01865	0.01161	0,00000	9.90000	0.39464
412															
443 E	nergy Storage Plant Energy - Production Total Sales														
445	Energy Storage Plant Total		- 0	. 0	0	0	0.	0	. 0	- 0		0	0		0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448 0															
449	Labor		-	-	-	-		-	8	-	-			-	
450	Retail 100%, Class = # Bills		5,011	288	-	-		-	98					-	5,011
451	Relail 100%, Class = Nel Plant Retail 100%, Class = T& D		831 375	788	8	170 114	205 141	-	76		.31 25	18 15			13
453	Retail 100%, Class - Metering		5,752	,	_	114	1+1	_			- 20	5,752	_	_	-
454	Retail 100%, Class – Dist Secondary		1,450		-			-	1,450			-		-	-
455	Retail 100%, Class = Prod		347	31/	-	-	-	-	140	-	4.	0	-	1 4	-
456	Retail 100%, Removed		-	-	-	-	-	-		-	-	(-)	-		-
457	Wholesale 100%			-	· · ·	<u> </u>					-				· · · · · ·
458 459	Other Plant Total		13,767	640	8	284	346	0	1,624	0	56	5,786	0	0	5,024
	otal Depreciation Expense		589,368	270,439	14,450	66,993	97,826	0	61,167	0	18,156	29,500	0	0	30,837
461	Total Depreciation Expense Allocators		1.00000	0.45886	0.02452	0.11367	0.16598	0,00000	0.10378	0,00000	0.03081	0.05005	0.00000	.0.00000	0,05232
462															
463															
464 <u>T</u>	axes Other than Income Tax		10,784	1.884	7,783	558	1,318		707		735	146			3,153
466	Nel Total Plant		113,600	39,388	1,090	23,282	28,001		13,390		4,193	7,491			1,766
467	Transmission		7.1 ().1411	1 (5,000)	1,11.50	71192.400					40.00	2,000			1,111
468	Distribution Primary		-					-							
469	Retail 100%, Removed			-			-		-	-	-		-	-	
470	Total Taxes Other		124,384	41,271	3,873	23,8/10	29,318	g	14,097	0	4,428	2,638	0	0	4,919
472	Total Taxes Other Allocator		1.00000	0.33181	0.03314	0.19166	D.235/1	0.00000	0,11333	D.D0000	0.03560	0.02121	0.00000	0.00000	0.03954
473															
	ncome Tax Expense														
475	Total Revenue	Line 13	2,058,641	685,674	126,024	318,203	414,420	0	210,616	0	67,628	62,601	0	0	173,475
476	Total Oper. Exp. Before Tax	Line 20	1,095,963	367,960	113,382	112,321	173,343	0	98,441	0	34,070	41,698	0	0	154,548
4//	Net Oper. Income (NOI) before Tax		962,678	317,714	12,6/12	205,882	241,077	g.	112,175	0	33,558	20,703	0	D	18,927
478	Interest Expense NOI Refore Tax Less Interest	Ine 8 x WACC In 477 - In 478	731,978	78,692 239,022	3,117 9,525	47,788 158,094	56,479 184,649	-	26,845 85,330	-	8,158 25,405	5,017 15,685	-		4,659 14,268
480	DOVEDNIE 198 LESS HIRTON	104/7-104/8	751,978	239,022	9,525	158,094	184,649		85,550	-	25,405	15,685		-	14,768
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	731,978	239,022	9,525	158,094	184,649	0	85,330	0	25,405	15,685	0	0	14,269
483	Fed & St Permanent Differences	JSS Sch. 12	13,145	5,249	169	2,269	2,853		1,532	-	509	303		-	261
484	State Temporary Differences	JSS Sch. 12	(397,442)	(158,708)	(5,113)	(68,589)	(86,269)		(46,316)	-	(15,393)	(9,167)	-	-	[7,28/
485	State Taxable Income	In 487:484	347,681	85,563	4,587	91,774	101,233	0	40,545	0	19,520	6,872	D	D	6,647
486 487	State Income Tax Rate State Income Tax (Cur.)	Ln 485 x Ln 486	5.50% 19,122	5.50% 4,706	5.50% 2.52	5,50% 5,048	5.50% 5.568	5.50%	5.50%	.5.50%	5.50% 579	5.50% 375	5.50%	5,50%	5.50% 365
467	state medine rax (Cur.)	LII 400 X LII 400	19,122	4,706	252	5,048	5,568		2,250		5/9	375			365

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 140 of 230 DOCKET NO: 20240025-FI SCHEDULE NO. 26 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
ne:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Residential by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Det.)	Ln 484 x Ln 486	21,859	8,729	281	3,772	4,745	-	2,547	-	847	504			43
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	
490	Lotal State Income Tax Exp.	Ln 487:489	4D,982	13,435	533	8,820	10,313	- '	4,777	- "	1,425	8/9		- "	79
491															
	derallincome Tax Expense														
493	Net Oper Income Less Int. Exp. Fed & St Permanent Ditterences	Line 479 JSS Sch. 12	731,978 13,145	239,022 5,249	9,525 1 6 9	158,094 2,269	184,649 2,853		85,330 1,532		25,405 509	15,685 303			14,26 26
494	Fed Temporary Differences	355 Sch. 12	(384,837)	(153,674)	(4,950)	(66,414)	(83,533)		[44,847]		(14,905)	(6,676)			(7,63
496	State Income Tax Exp. (Cur.)	Line 48/	(19.122)	(4,706)	(4,930)	(5,0414)	(5,568)		(2,230)		(5/9)	(8/5)			(36
497	Fed. Taxable Income	Ln 493:496	341,164	85,891	4,492	88,901	98,401		39,784	-	10,430	6,737			6,52
498	Fed. Income Tax Rale		21,00%	21.00%	21.00%	21,00%	21,00%	21.00%	21,00%	21,00%	21,00%	21,00%	21,00%	21.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 z Ln 498	71,644	18.037	943	18,669	20,664		8,355	-	2.190	1,415		-	1,37
500	Current NOL Adjustment	JSS Sch. 12	0												
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	71,644	18,037	943	18,669	20,664	-	8,355	-	2,190	1,415	-	-	1,37
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	80,816	32,272	1,040	13,947	17,542	-	9,418		3,130	1,864	-	- 1	1,60
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,590)	(1,833)	(59)	(792)	(996)	-	(535)	-	(178)	(106)	-		(9)
504	Federal Income Tax (fTC)	JSS.Sch. 12	(822)	(328)	(31)	(142)	(178)	-	(96)		(32)	(19)	-	1.5	(1)
505	Federal Income Tax (PTC)	ISS Sch. 12	(36,226)	(19,373)	(771)	(3,232)	(5,118)	-	(4,097)		(1,573)	(941)			[1,12]
506	Federal Portion of Direct Adjs.	ISS Sch. 12	(315)	(126)	(4)	(54)	(68)		(37)		(12)	(7)			(6
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,625)	(5,441)	(175)	(2,351)	(2,957)		(1,586)		(528)	(314)	1		(27)
508	Total federal income Tax Exp.	Ln 501;507	96,882	23,208	963	26,045	28,888	-	11,420	-	2,998	1,891	-		1,47
509 510 Io	stal Current Fed; & St. Income Tax	Ln 487 Ln 501	90,767	22,413	1,195	12,111	26,232		10,585		2,769	0.000			1,736
		In 487 In 501		39,167	1,195	16,927	26,232		11,430		3,799	1,790 7,762		-	1,73
	ital Deferred Fed. & St. Income Tax ital Direct Adjs.	In 489 + In 502:505	98,085	(126)	(4)	(54)	(68)	-	(37)		(12)	(7)		-	1,94
	mort of Excess Fed. ADIT (EDIT)	Line 507	(13,625)	(5,441)	(175)	(2,351)	(2,957)	-	(1,588)		(528)	(314)			[270
	ital Amortization of ITC	Line 504	(822)	(328)	(11)	(142)	(178)	_	(96)		(32)	(19)			(16
	ital Amortization of PTC	Line SOS	(36,226)	(19,373)	(771)	(3.232)	(5.118)		(4,097)	1	(1.573)	(911)			(1.120
	erent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1,883)	[61]	(814)	(1,023)	_	(549)		(183)	(109)			(94
	Hallincome Tax Expense	In 510:516	133,149	34,76D	1,436	34,051	38,177	-	15,648	-	4,241	2,662			2,176
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25,76%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25,79%	0.00%	0.00%	25.769
520 521 Incom	ne Tax Expense Based on Return														
	al Income Tax (FIT) Calculation														
	turn on Rate Base	Line 26	829,529	282.955	11,206	1/1,831	202,901	-	96,527		29,317	18,041			16,751
524 Ini	terest Expense	Line 8 x WACC	(230,699)	(78,692)	(3,117)	(47,788)	(56,429)	-	(26,845)	-	(8,153)	(5,017)		-	[4,659
52.5 Per	rmanent Diff Fed & State	ISS Sch. 12	13,145	5,249	169	2,269	2,853	-	1,532		509	303	-		26
526 Fe	deral Portion of Direct Adjs.	JSS Sch. 12	(315)	(126)	(4)	(54)	(68)		(37)		(12)	(7)			(
	de ral Income Tax (ITC)	JSS Sch. 12	(822)	(328)	(11)	(142)	(178)	-	(96)		(32)	(19)			(1)
	deral Income Tax (PTC)	JSS Sch. 12	(36,226)	(19,373)	(771)	(3,232)	(5,118)	-	(4,097)		(1,573)	(941)	-	100	(1,12
	mort of Excess ADII	JSS Sch. 12	(13,625)	(5,441)	(1/5)	(2,351)	(2,957)	-	(1,588)	-	(528)	(314)	-		(27
	rent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1,883)	[61]	(814)	(1,023)	-	(549)		(183)	(109)	-	-	(9
	mporary Diff Federal	ISS Sch. 12	(384,837)	(153,674)	(4,950)	(66,414)	(83,533)	-	(44,847)		(14,905)	(8,876)	-		(7,63
	sierred Tax Federal	Ln 531x Ln 498 Ln 523:532	80,816 252,250	32,272 60,958	1,040 3,326	13,947	17,542 73,989		9,418 29,417	-	3,130 7,571	1,864 4,924		-	1,60
	ise for FIT Computation Fractor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.2658
	et FIT Allowable	Ln 533 x Ln 534	67,054	16,204	881	17,877	19,668	0.26 362	7,820	0.26362	2,012	1,309	0.26382	0.20362	1,28
	deral Portion of Direct Adjs.	JSS Sch. 12	(315)	(126)	[4]	(54)	(68)		(37)		(12)	1/1			1,20
	deral Income Tar (ITC)	155 Sch. 12	(822)	(328)	[21)	(142)	(178)		(96)		(32)	(19)			(1)
	deral Income Tax (PTC)	ISS Sch. 12	(36,226)	(19,373)	(771)	(3,232)	(5,118)	_	(4.097)		(1,573)	(94:1)			(1,12
	nort of Excess ADIT	JSS Sr.h. 12	(13,625)	(5,441)	(175)	(2,351)	(2,957)		(1,588)		(528)	(314)			[27
	Aal FIT before Adding Deferred	Ln 535:539	16,066	(9,064)	(77)	12,098	11,346		2,002		(132)	27			(13
	ital FIT - Deferred	Line 532	80,816	32,272	1,040	13,947	17,542		9,418		3,130	1,864			1,60
	stal FIT - Current & Deferred	Ln 510:511	96,882	23,208	963	26,015	28,888	-	11,420	-	2,998	1,891	-	-	1,47
543 544 State	Income Tax (SIT) Calculation														
	DIBT	Line 44	829,529	282,955	11,206	171,831	202,901	_	96,527		29,317	18,041			16,75
	terest Expense	Line 27 x WACC	(230,699)	(78,692)	(3,117)	(47,788)	(56,429)		(26,845)		(8,153)	(5,017)			[4,65
	rmanent Diff Fed & State	JSS Sch. 12	13,145	5,249	169	2,269	2,853	-	1,532		509	303			261
518 le	mporary State Differences	JSS Sch. 12	(397,442)	(158,708)	(5,113)	(68,589)	(86,269)		(46,316)		(15,393)	(9,167)			(7,887

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - BINAL SETTLEMENT
PROJECTED TO DIVELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 141 of 230 DOCKET NO: 26740075-EI SCHEDULE NO. 20 RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Residential by Function (Revenue = COS)	Ref.	Lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS)	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSIOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	21,859	8.729	281	3,772	4,745		2,547		847	504		-	434
550	Net FIT Allowable	Line S12	96,882	23,208	963	26,945	28,888	-	11,420		2,998	1,891			1,470
551	Parent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1.883)	[61]	(814)	(1,023)		(549)	-	(183)	(109)			(94)
552	Base for SIT Computation	In 545:551	378,539	80,857	4,330	86,726	95,665		38,315		9,942	6,447		11-1	6,277
553	SET Faciliar	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	19,122	4,706	2.52	5,048	5,568		2,230		579	375			365
55.5	Total SIT Deterred	Line 549	21,859	8,729	281	3,772	4,745		2,547		847	504			434
556	Total SIT - Current & Deferred	Ln 554:555	40,982	13,435	533	8,820	10,313	-	4,777		1,425	879			799
557															
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(4,715)	(1,883)	[61]	(814)	(1,023)	-	(549)	-	(183)	(109)		-	(94)
560	Total EIT & SIT Based on Return	Lines 542,556	133,149	34,760	1.436	34,051	38,177		15.648		4,241	2,662			2,176
		11065 142, 140		0.26106	0.01078		0.78672	c conon	0.11752	c canno		0.01999	n nnene	n neete	
561	Total Income Tax Allocator		1.00000	0.26106	0.01078	0.25574	0.78677	0.00000	0.11752	0.00000	0.03185	0.01999	0.00000	0.00000	0.01634
563															
	Labor Allocator														
565	Production Base Demand		15,069	15,969											
366	Production Intermediate Demand		2,62/	2,627					3				-	-	
367	Production Peaking Demand		2,116	2,116	-	-	-	-	-	-		4	-	-	_
568	Production Solar Demand		2,116	2,116				-						-	-
569	Production Base Energy		22,171	00	22,171	-		-							
570	Production Intermediate Energy		2,732		2,732									-	
571	Production Peaking Energy		1,186		1,186										
572	Production Solar Energy Production Solar Energy		3,576		3,576	-		-	-	-	-				
5/3	Subtotal Production		49,544	19.8/9	29,665	. 0	. 0	. 0	. 0	- 0	- 0	- 0	- 0	- 0	
574	Transmission		6,144	19,879	29,665	5,946			0	U	0	U	U		u
575	Distribution		25,578	170	-	1,940	14,043		7.539		2,506	1,490		-	-
576	Subtotal Prod. Trans and Dist		81,267	20,077	29,665	5,946	14,043	0	7,539	0	2,506	1,490	0	0	0
577	Customer Accounts		24,305						1,539	0	2,300	69	U	U	24,235
578	Customer Service & Info.		24,305 4,122		-			-							4,423
5/8	Customer Service 8, Into. Sales		4,122		-			-	-	-	-			-	
580	Subtotal before Admin & Gen		114,938	70.077	10.000	5,946	14,043		21.10	-	3.100	1.160			4,945 33,6412
581	Admin & General		51,505	20,077 8,997	29,665 13,293	2,664	6,293	-	7,539 3,379	-	2,506	1,560	1	-	15.057
582			166,443	29,074	42,959	8,610	20,336		10.918		3.629	2,259			48,659
	Total Lahor Allocator		1,00000	0.17468	0.25810	0.05173	0.12218	0,00000	0.06560	0.00000	0.02180	0.01357	0.00000	0.00000	0.29235
593	Total Lation Allocator		1.00000	0.17468	0.25810	.0,05173	0.12218	0.00000	0.06560	0.00000	0.02180	0.01357	0.00000	0.00000	0.29235

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 142 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Gen Service Non Demand by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Rate Base														
2	Electric Plant in Service	Line 105	1,399,890	567,241	21,251	233,837	313,630		154,655		46,511	36,706			23,859
3	Accum. Depreciation & Amort.	Line 1/1	(392,424)	(212,473)	(9,833)	(33,809)	(57,096)	-	(42,037)		(14,584)	(12,196)			(10,397)
4	Net Plant in Service		1,007,466	354,769	11,418	200,028	256,534	-	112,81/	-	31,928	26,510	-	-	13,461
5	Construction Work in Progress	Line 729	35,856	11,457	390	10,304	9,479	-	3,546		180	179	-	-	319
6	Plant Held for Future Use	Line 239	1,513	321	59	897	172		12		4	3			48
7 8	Working Capital	Line 265	33,152	6,866	5,332	5,074	6,179 272,364	-	2,768		597	1,435 28,127			4,881 18,710
9	Total Nate Base		1,077,987	373,413	17,199	216,303	272,304		119,163	-	32,708	28,127		-	16,710
	Revenue														
11	Class Revenue	Line 287	173,907	59,773	12,778	25,917	36,732	-	16,713	-	2,841	6,447		-	12,702
12	Revenue Credits	Line 307	3,207	10	0	547	21		465		2,144	1			18
13	Total Revenue		177,109	59,783	12,778	26,454	36,753		17,178		4,985	6,448			12,720
14															
	Operating Expense Operations & Maintenance	Line 390	32,926	4,930	9.640	1,801	4,116		1,898		819	1,007			8,686
16	Operations & Maintenance Depreciation	Line 390	52,926 50,933	23,579	1,465	5,5/2	3,676		4,989		1,338	3,039		-	2,276
18	Tax Other Than Income Tax	Line 470	10,685	3,598	393	1,983	2,600		1,150		376	772			363
19	Gain/Loss on Disposition		(72)	(2.5)	(1)		(18)		(8)		(2)	(2)		-	(1)
20	Operating Expense before Tax		94,472	32,082	11,497	9,341	15,373		8,029		2,511	4,316			11,323
21	Income Tax Expense	Line 517	11,417	3,031	146	2,832	3,386		1,276	-	313	274		1	161
22	Total Operating Expense		105,883	35,113	11,642	12,173	18,759	-	9,305	-	2,824	4,590	-	-	11,484
23															
	Return														
25 26	Net Operating Income Farned Net Operating Income Required	In 13 - In 27 In 8 z In 34	71,770 71,220	24,670 24.670	1,136	14,791 14,291	17,994 17,994		7,873 7,873	-	2,161 2,161	1,858	-	-	1,236 1,236
27	Return Excess/(Deticiency)	Ln 25 Ln 26	71,220	24,670	1,130	14,291	17,954		7,873		2,101	1,038			1,230
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1.5433	2.5433	1.3433	1,3433	1.5455	1,5455	1.455	1.5455	1.5455	1.3433	1.2123	2.3433	1.3433
20															
	Total Class Cost of Service	In 26 + In 22 - In 12	173,902	59,773	17,778	25,917	36,737	-	16,713		2,841	6,447		1.6	17,707
32															
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%		6.61%		6.61%		6.61%	6.61%			6.61%
34 35	Rate of Return Requested	JSS Sch. 14	6.61%	6,61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
36		Ln 31	1/3,902	59,773	12,778	25,917	36,/32		16,/13		2,841	6,447			12,702
3/		Ln 29	175,542	33,773	12,770	25,547	30,732		10,713		2,011	Oyer?			12,702
38		In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											
40															
	Gross Electric Plant in Service														
13	Production Plant Production Base Demand		368,495	368,495											
44	Production Intermediate Demand		30,749	30,749	-			-							
45	Production Peaking Demand		33,743	33,743											
46	Production Solar Demand		112,184	112,184											
47	Retail 100%, Removed										-			-	
48	Production Plant Total		545,171	545,171	0	0	0	0	0	0	0	0	0	0	0
19	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	and the same of th														
51	Transmission Plant Production Base Demand		4,494	4,494											
53	Production Intermediate Demand		264	264	-	-		-							-
54	Production Peaking Demand		2,343	2,343		_	_	_							
55	Production Solar Demand		2,603	2,603	-				-	9		125		1.0	
56	Iransmission		227,938	-,	-	227,938		-	Ç.,		-		-	1.5	-
57	Fransmission - Radials		2,405		-	2,405		-						-	-
58	Distribution Primary			-						-					
59	Transmission Plant Total		240,048	9,764	0	230,344	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04042	0.00000	0.95958	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

Page 143 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		785,218	554,874	Ú	230,344	O.	0	0	0	0	0	0	0	-0
63	Prod and Trans Plant Allocators		1.00000	0.70665	0.00000	0.29335	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000	0.00000	0.00000
64															
	Distribution Plant														
66	Distribution Primary		304,831				304,831								
67 68	Distribution Primary (MDS) Distribution Secondary		150,510		-			-	150,510						-
69	Distribution Secondary (MDS)		130,510		-			-	150,510	-		0	-	- 5	
70	Distribution Service		45,207		-		-				45,207	-		- 5	
71	Distribution Metering		37,571	-	_	-	-	_	-	_		37,571		1.5	_
72	Lighting Facilities				-			-				-	-		-
73	EV Solution														
74	Distribution IS Equipment			-			-		-	-	-	-	-	-	·_
75	Distribution Plant Total		538,120	0	0	0	304,831	0	150,510	0	45,207	37,571	0	0	0
/6	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56648	0.00000	0.27970	0.00000	0.08/101	0.06982	0.00000	0.00000	0.00000
77 78	Total Trans and Oist Plant		778,167	9,704	0	230,344	304,831	0	150,510	0	45,207	37,571	0	0	a
79	Total Trans and Dist Plant Allocators		1,00000	0.01247	0.00000	0.29601	0.39173	0.00000	0.19342	0.00000	0.05809	0.04828	0.00000	0.00000	0.00000
80	Total Trans and Discribing Allocators		1.00000	0.01247	0.00000	0/29001	0.39173	0.00000	0.19342	0.00000	0.03609	0.04626	0.00000	0.00000	0.0000
81	Total Prod, Trans and Dist Plant		1,323,338	554,874	0	230,344	304,831	0	150,510	0	45,207	37,571	0	0	. 0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41930	0.00000	0.17406	0.23035	0.00000	0.11374	0.00000	0.03/16	0.02839	0.00000	0.00000	0.00000
83															
84 (Seneral & Intangible Plant														
85	Labor		70,212	12,367	21,251	3,494	8,799	-	4,344		1,305	1,135			17,518
86	Retail 100%, Class = # Bills		7,854												7,854
87	Retail 100%, Removed														
88	General & Intangible Plant Total		78,066	12,367	21,251	3,494	8,799	0	4,344	0	1,305	1,135	0	0	25,372
89 90	General & Intangible Plant Allocators		1.00000	0.15842	0.272.22	0.01175	0:11271	0.00000	0.05565	0.00000	0.016/1	0.01454	0.00000	9.90000	0.32500
	Energy Storage Plant														
92	Energy Production Total Sales														
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
	Other														
97	Labor		-	-	-	-	-	-	8	-		7	-	-	400
98	Retail 100%, Class = # Bills		(1,514)		-	-		-							(1,514)
99 100	Retail 100%, Class = T& D Retail 100%, Removed														
101	Wholesale 100%		_		-	-		-	- 5			15			
102	Production Base Demand		-	-	-		-								
103	Other Plant Total		(1,514)	D	0	a	0	а	0	0	D	0	D	D	[1,514)
104															
105	Fol al Gross Electric Plant in Service		1,399,890	567,241	21,251	233,837	.313,630	0	154,855	0	46,511	38,706	.0	.0.	23,858
106	Total Gross Electric Plant Allocators	4	1.00000	0.40520	0.01518	0.16704	0.22404	0.00000	0.11062	0.00000	0.03323	0.0276.5	0.00000	0.00000	0.01704
107															
108															
	Accumulated Depreciation Production Plant:														
111	Production Base Demand		150,01/	150,01/											
112	Production Intermediate Demand		18,928	18,928					9			10			
113	Production Peaking Demand		23,558	23,558				-							-
114	Production Solar Demand		13,123	13,123				-							
115	Retail 100%, Removed								4			-		1	
116	Production Plant Total		205,626	205,626	0	0	0	0	0	. 0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
	Fransmission Plant														
120	Production Base Demand Production Intermediate Demand		770 111	.770 111	-	-		-					-		-
14.1	Provincion intelligate celliana		111	111											

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTH'S ENDED DECEMBER 31, 2025 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD Page 44 of 230
DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			+				-								
Line					411	4 55 00	-0.5		A	Distribution	40.000			Sec. 19	
No.	Gen Service 100% L.F. by Function	Ref.	Total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
1		Ner.	iotai	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER			DIRECT	
	(Present Revenue)				ENERGY	DEMAND	DEMIAND	CUSTOMER	DEMIAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		10	10	-	-		-	-	-	-		-		
123 124	Production Solar Demand Transmission		7 1.968	7	-	1.968	-	-	-	-	-	-	-	-	-
124	Transmission - Radials		1,968		-	1,968			-	-					
126	Distribution Primary		-												
127	Transmission Plant Total		2.064	79	0	1,985	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03817	0.00000	0.96183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		16,468	14,483	0	1,985	0		D	D	D	0	D	D	D
131 132	Prod and Trans Plant Allocators		1.00000	0.87944	0.00000	0.12056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
134	Distribution Primary		2,429				2,429								
135	Distribution Primary (MDS)		2,423				2,423								
136	Distribution Secondary		811						811	-				-	-
137	Distribution Secondary (MDS)				-		-	-	-	-	-	-		-	-
138	Distribution Service		1,583	-	-	-	-	-	-	-	1,583	-	-	-	-
139	Distribution Metering		996	-		-	-	-	-	-	-	996		-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities Distribution IS Equipment				-	-	-	•	•	-	•		•	-	•
143	Distribution Plant Total		5,819	. 0	- 0	- 0	2,429	. 0	811	. 0	1.583	996	. 0	- 0	- 0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41746	0.00000	0.13933	0.00000	0.27198	0.17123	0.00000	0.00000	0.00000
145							*********				*********	*********			
146	Total Trans and Dist Plant		7,883	79	0	1,985	2,429	0	811	D	1,583	995	0	D	D
147	Total Trans and Dist Plant Allocators		1.00000	0.01000	0.00000	0.25185	0.30815	0.00000	0.10285	0.00000	0.20076	0.12639	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,287	14,483	0	1,985	2,429		811	0	1,583	996	0	0	0
150 151	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64984	0.00000	0.08908	0.10899	0.00000	0.03638	0.00000	0.07101	0.04470	0.00000	0.00000	0.00000
	Seneral & Intangible Plant														
153	Labor		2,690	401	933	100	187		41		68	45			917
154	Retail 100%, Class = T&D		-			-	-							-	
155	Retail 100%, Class = # Bills		238	-	-	-	-	-	-	-	-	-		-	238
156	General & Intangible Plant Total		2,928	401	933	100	187	0	41	D	68	45	D	D	1,154
157	General & Intangible Plant Allocators		1.00000	0.13691	0.31853	0.03405	9.06370	0.00000	0.01391	0.00000	0.02334	0.01531	0.00000	0.00000	0.39425
158															
160	nergy Storage Plant Energy - Production Total Sales														
161	Energy Storage Plant Total				- 0			. 0		. 0					
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164 (Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167 168	Retail 100%, Removed Wholesale 100%				-	-	-	-	-	-	-	-	-	-	
169	Other Plant Total		21	- D	- 0	- 0	- 0	- D	- D	- D	- D	D		- D	21
170			21	·					·	٠	·	٠			
	otal Accumulated Depreciation		25,236	14,884	933	2,085	2,616	0	851	0	1,651	1,041	- 0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.58978	0.03695	0.08262	0.10365	0.00000	0.03374	0.00000	0.06542	0.04126	0.00000	0.00000	0.04658
173															
174															
	let Plant In Service		38,190	38,190	0	0	0	0	0	0	0	0	0	0	0
176	Production Gross Plant Production Reserve		(14,404)	(14,404)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		23,785	23,785	0	0	0		0	0	0	0			
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															-
181	Transmission Gross Plant		14,885	680	0	14,205	0	. 0	0	0	D	0	D	D	0
182	Transmission Reserve		(2,064)	[79]	D	(1,985)	D	D	D	D	D	D	D	D	D

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

Page 145 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

ine Vo.															
										Distribution					
10.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
	Gen Service Non Demand by Function	Ref.	Lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
_	(Revenue = COS)		1000	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
183	Transmission Net Plant		206,730	8,579	0	198,151	0	0	. 0	0	0	0	0	0	
184	Transmission Net Plant Allocators		1.00000	0.04150	0.00000	0.95850	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.90990	0.00000	0.0000
185	Distribution Gross Plant		538,170	р	.0	.0	304,831	а	150,510	0	45,707	37,571	p	D	
187	Distribution Reserve		(118,703)	n	0	0	(53,025)	0	[40,027]	0	(13,980)	(11,671)	0	0	
188	Distribution Net Plant		419,416	0	0	0	251,806	0	110,483	0	31,227	25,900	0	0	
199 190	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60037	0.00000	0.26342	0.00000	0.07445	0.06175	0.00000	0.00000	0.0000
191	General & Intangible Gross Plant		/8,066	12,36/	21,251	3,494	9,799	g	1,314	0	1,305	1,135	0	0	25,37
192	General & Intangible Reserve		(34,589)	(5,722)	(9,833)	(1,616)	(4.0/1)	a	(2,010)	0	(604)	(52.5)		D	(10,20
193	General & Intangible Net Plant		43,477	6,645	11,418	1,877	4,778	a	2,334	0	701	610	0	D	15,10
194	General & Intangible Net Plant Allocators		1.00000	0.15284	0.26263	0.04318	0.10974	0.00000	0.05369	0.0000	0.01613	0.01403	0.00000	0.00000	0.3487
195 196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Reserve		0	0	o o		0	9	0	0	0	0		0	
198	Energy Storage Net Plant		0	0	0	0	0	ū	Ü	Ü	0	Ü		0	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DORROG.G	0.00000	0.00000	D.DOOOO	0.00000	D.DHIXDHF	0.00000	0.00000	0.00000	O.ODODD.D	0.0000
200	City Company		te ren												(4.54
201	Other Gross Plant Other Reserve		(1,514) (189)	0 (0)	0 (0)	0 (0)	0 (0)	0	0 (0)	0	0 (0)	0 (0)		0	(1,51- (18
203	Other Net Plant		(1,702)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)		0	[1,70
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
205															
206	Total Gross Plant		1,399,890	567,241 (212,473)	21,251	233,837	313,630	0	154,855	0	46,511	38,706	0	0	73,85
208	Total Reserve Total Net Plant in Service		1,007,466	354,769	(9,833) 11,418	(33,809)	(57,096) 256,534	0	(42,037) 112,817	0	(14,584) 31,928	(12,196) 26,510	0	0	13,46
209	Total Net Plant Allocators		1.00000	0.35214	0.01133	0.19855	0.25463	0.00000	0.11198	0.00000	0.03169	0.02631	0.00000	0.00000	0.0133
210															
211															
212 Ce	Production Work in Progress Production Base Demand		9,313	9.313											
214	Production Intermediate Demand		1,198	1,193											
215	Production Peaking Demand		780	780											
216	Production Solar Demand		168	168	-	-		-					-		-
217	Transmission		10,367		-	10,367	-			-	-		-	-	-
218 719	Distribution Primary Distribution Primary (MDS)		9,479		-	-	9,479	-			3				1
220	Distribution Secondary		3,537	-	_		-		3,537						-
221	Distribution Secondary (MDS)														
222	Distribution Service		176		-	-		-			176				
223	Distribution Metering		175	-	-	-	-	-	-	-		175	-		-
224	Lighting Facilities Distribution IS Equipment		-	-	-	-	-	-	.0	-	-		-	-	
226	Tabor		1,314	237	398	65	165		81		74	21			32
227	Retail 100%, Class = Net Plant		(647)	(228)	(7)	(129)	(165)	-	(72)		(21)	(17)			(
228	Retail 100%, Removed														
229	Total Construction Work in Progress		35,856	11,457	390	10,304	9,479	0	3,546	0	180	179	0	0	31
230	Total Construction Work in Progress Allocator		1.00000	0.31954	0.01089	0.29737	0.26437	0.00000	0,09890	0.00000	0.00503	0.00500	0.00000	0.00000	0.0089
732															
233 PI	ant Held for Future Use														
234	Production Base Demand		226	226											
235	Production Peaking Demand		61	61		-									
236	Transmission Distribution Primary		887 148	-	-	887	148		3			-		-	
237	Labor		191	- 34	- 58	10	24	-	12	-	4			-	4
239	Plant Held for Future Use Total		1,513	371	.58	897	177	a	12	0	4	3	D	D	4
240	Plant Held for Future Use Allocator		1.00000	0.21264	0.03825	0,59258	0.11338	0,00000	0.00782	0.00000	0.00235	0.00204	0.00000	0.00000	0.0315
241															

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DURE ENERGY ELONDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TURELY E MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 146 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line:										Distribution					
No.			I I	Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
	Gen Service Non Demand by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
ш	(Revenue = COS)		-	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		3,497	3,497	-	-		-							-
215	Production Intermediate Demand Production Peaking Demand		364 397	364 397	-	-	-	-	0.00	-			-		
747	Production Base Energy		6,148	327	6,148				- 80			2		15	
748	Production Intermediate Energy		-					-					-		
249	Production Peaking Energy		5,169		5,169										
250	Production Solar Demand		52	52	-			-							-
251	Energy Avg Rate Sales		-		-	-	-	-	3.1	-			-	-	-
252	Distribution Metering		-	-	-	-	-	-	9.	-				-	
253 254	Labor W/TD ORM Expense		(22,552)	(3,370)	(6,590)	(1,231)	(2,813)		(1,798)		(58D)	(689)			(5,981)
255	Retail 100%, Class = # Bills		10,167	1.6.000	(0,340)	(10/11)	(2,01.1)		1 1/2 (24)		1 71117	(Dis-1)	1		10,167
256	Retail 100%, Class = Prod		(10,925)	(10,925)											
257	Retail 100%, Class - Net Plant		25,806	9,087	292	5,124	6,571	-	2,890		618	679			345
258	Retail 100%, Class - T&D		(5,577)	(70)	-	(1,651)	(2,185)	-	(1,079)	-	(324)	(269)	-	-	-
259	Retail 100%, Class = Metering		1,145	-	-	-	-	-	-	-		1,145	-		-
260	Refail 100%, Removed		-	-	-	-	-	-	8	-		.00	-	-	-
261	Wholesale 100% Gross Prod Plant		(474)	(474)	-		-	-					-		-
262	Gross Total Plant		20,561	8,331	312	3,435	4,607		2,274		683	560			350
264	Gross Trans Plant		(627)	(25)	312	(602)	4,007		2,2,14						3.50
265	Total Working Capital		33,152	6,966	5,332	5,074	6,179	0	2,788	0	597	1,435	0	0	4,881
266	Total Working Capital Allocator		1.00000	0.20/11	0.16083	0.15306	D.19640	0.00000	0.08409	0.00000	0.01800	0.04327	0.00000	0.00000	0.14/24
267															
268															
	otal Rate Base		0.000.000	5	0.00	122.04	500.00	-0	10,000	4.2		22.443			12.702
270	Gross Electric Plant in Service Accumulated Depreciation		1,399,890	567,241	21,251	233,837	313,630	0	154,855	0	46,511	38,706	0	0	
271	Net Electric Plant in Service		(392,424) 1,007,466	(212,473) 354,769	(9,833) 11,418	(33,809) 200,028	(57,096) 256,534	9	(42,037) 112,81/	0	(14,594) 31,928	(12,196) 26,510	0	D	
173	Construction Work in Progress		35,856	11,457	390	10,304	9,479	0	3,546	0	180	179	n	D	
274	Plant Held for Future Use		1,513	371	-58	897	177	a	12	0	4	3	0	a	
27.5	Working Capital		33,152	6,866	5,332	5,074	6,179	0	2,789	0	597	1,435	0	0	4,881
276	Total Rate Base		1,077,987	373,413	17,199	216,303	272,364	0	119,163	0	32,708	28,127	0	0	
277	Total Rate Base Allocator		1.00000	0.34640	0.01595	0.20065	0.25266	0.00000	0.11054	0.00000	0.03034	0.02609	0.00000	0.00000	0.01736
278															
279	le - Parisir														
781	Retail Sales of Electric		169,628	55,499	12,778	25,917	36,732		16,713		7,841	6,447			12,702
282	Production Solar Demand		4,274	4,274	12,774	7 6917	.10,710		10,713		2,541	17,000			12,710
283	EV Solution			40.1	_	_		_							
284	Lighting Facilities Revenue													-	0.00
282	Retail Revenue		1/3,902	39,773	12,778	25,91/	36,/32	-	16,/13	-	2,841	6,447	-	-	12,702
786	Wholesale 100%														
287	Total Class Revenue		173,902	59,773	12,778	25,917	36,732	a	16,713	0	2,841	6,447	0	D	
288 289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34372	0.07348	0.14903	0.21122	0.00000	0.09610	0.00000	0.01633	0.03707	0.00000	0.00000	0.07304
289	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		165,692	56,752	12,633	23,632	33,367		15,902	100	4,672	6,174			12,559
292	Less Lighting Facilities		-			,	,		,		.,	-,			,
793	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		165,692	56,752	17,633	23,632	33,367		15,902		4,677	6,174			12,559
294	Function Allowator for Electric Revenue		1,00000	0.342.52	0.07624	0.14763	0.70138	0.00000	0.09597	0.00000	0.02820	0.03726	0.00000	0.00000	0.07580
295	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2														
296															
	evenue Credits		541												
298	Transmission Distribution Primary		541 14	-	1-1	511	14		-	-	1.5	6	9	-	
300	Distribution Frimary Distribution Secondary		467				14		452	-		ō.		- 1	
301	Distribution Service		2,143		-				410		2,143				_
302	Lighting Facilities														
303	Retail 100%, Class - # Bills		18		-	-		-					-		18
304	Retail 100%, Class - Prod		-	-	-		-	-	-	-	-	-		-	

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

Page 147 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
105	Wholesale 100%		T.					-				20.00			
306 307	Rate Base Total Revenue Credits		3,207	10	0	51/	7		465	0	2,144	1	- 0	- D	18
308	Total Revenue Credits Allocator		1.00000	0.00317	D.00015	0.17063	D.D0661		0.14503	D.D0000	0.66852	0.00024	0.00000	GOODD.D	0.00566
309															
310	ocat r														
	OSM Expense Production Demand														
313	Production Base Demand		1,742	1,742	-			_	2.					-	
314	Production Intermediate Demand		148	148	-	-	-	-	6		4	9	-	2	-
315	Production Peaking Demand		260	760	-	-	-	-	-	-		9	-		-
316	Production Solar Demand		710	710						-		-			
317	Production Demand O&M Subtotal		2,861	2,861	0	0	6		0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319	Production Energy														
320 F 321	Production Base Energy		5,599		5,599										
322	Production Intermediate Energy		508		508		-								-
323	Production Peaking Energy		454		454										
324	Production Solar Energy		424		424										
325	Production Energy O&M Subtotal		6,985	0	6,985	0	0	0	0	0	0	0	0	0	0
126	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27															
378	Production O&M Total		9,845	7,861	6,985	0	0		0	0	D	0	0	D	0
29	Production O&M Total Allocators		1.00000	0.29056	0.70944	0.00000	0.00000	0.00000	0.00000	0.00000	00000.0	0.00000	0.00000	0.00000	0.00000
330															
	fransmission														
332	Production Base Demand Production Intermediate Demand		13	13		-	-	-	-		-		-		-
134	Production Intermediate Demand Production Peaking Demand		7		-		-	-	-		-	7.5	-	-	-
33.5	Production Solar Demand		7	7			-		-	1	-				-
336	Transmission		1,152			1,152									
337	Transmission Radials		7			7									
338	Transmission O&M Total		1,186	27	0	1,159	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02285	0.00000	0.97715	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000
310															
	Distribution														
342	Distribution Primary		2,743		-	-	2,743	-					-		-
343	Distribution Secondary		1,221						1,221						
344	Distribution Service		645		-	-		-			645	2.4			
345 346	Distribution Metering		812	-	-	-	-	-		-	-	812	-	-	-
347	Lighting Facilities EV Solution		-	-	-	-	-	-	9	-		-	-	-	-
348	Distribution IS Equipment										10				
349	Distribution O&M Total		5,421	0	0	-0	2,743	0	1,221	0	645	812	0	D	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.50602		0.22520	0.00000	0.11904	0.14974	0.00000	0.00000	0.00000
351															
352 (Customer Accounting														
353	Distribution Service		-	-	-			-				0.00		1.0	
154	Distribution Meloring		20		-	-	-	-	-	-		20	-	-	
355	Retail 100%, Class = # Bills		5,000	-			-		-	-	-	-	-	-	5,000
356	Customer Accounting O& M		5,020	0	0	0	0		0	0.	0	20	0	0	5,000
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
358															
359 C	Customer Serv & Info. Retail 100%, Class = # Bills		266												266
360 361	Retail 100%, Class = # Bills Customer Serv & Info. O& M		266 766	- D		. 0	- 0	- 0	- 0	0	- D	- 0	- D	- D	266 266
362	Customer Serv & Info. O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	1.00000
363			1.0000	0.00,000	0.20.2003	UNINAVA	0.00000	0.0000	3.00000	U. CHIANT	3.20000	3.120000	3.0000	0.00000	Language
	iales														
165	Retail 100%, Class – 4 Bills		1,075		-	-	-	-	9.	4		1	-	-	1,075

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

Page 148 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution			1		
Line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Non Demand by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSIOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M		1,075	0	0	0	0		0	0	0	0		0	1,075
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	9.90000	0.00000		0.00000	1,00900
368	Sales Octivi Milocators		1.00000	0.00000	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	5.55050	5.50000	0.50550	5.50000	1.00000
	Admin and General														
370	Labor		8,709	1,534	2,636	433	1,091	-	539		167	141			2,173
371	Distribution Primary														
372	Gross Total Plant		1,254	508	19	209	281	-	139		42	35			21
373	Retail 100%, Class – # Bills		213		-			-	-					-	213
3/4	Retail 100%, Class = 18(0)		-	-	-	-	-	-	140	-		-		-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-		9	-	-	-
376 377	Relail 100%, Removed Wholesale 100%		-	-	-	-	*	-	-	-		-			-
378	Admin & General O&M		10,175	2,042	2,655	643	1,372	0	678	0	203	175	0	0	2,407
379	Admin & General O&M Allocators		1,00000	0,20067	0.26091	0.06317	0.13465	0.00000	0.06658	0.00000	0.02000	0.01724		0,00000	0.23657
380	AUTIIII & DETINIA DAM AIRCAIDIS		1,00000	0.20007	0.20091	0.00317	0.13463	0.00000	0,000,0	0.00000	0.02000	0.01724	0.00000	0.00000	0.23637
	Recoverable Clause O&M														
162	Retail 100%, Removed		_		_	_		_	9						-
383	Who lessale 100%											2			
384	Recoverable Clause O&M		- 0	0	0	0	0	0	0	0.	9	0	0	0	0
385															
386	Total O&M		32,989	4,930	9,640	1,801	4,116	0	1,898	0	849	1,007		0	8,749
387	Total O&M Allocators		1.00000	0.14943	0.29220	0.05461	0.12475	0.00000	0.05755	0.00000	0.02573	0.03053	0.00000	0.00000	0.26520
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(63)												(63)
	Iotal Adjusted O&M		32,926	4,930	9,640	1,801	4,116		1,898		849	1,007		<u>.</u>	8,686
391															
392															
	Depreciation Expense Production Plant														
395	Production Base Demand		16,242	16,242											
396	Production Intermediate Demand		1,148	1.148											
397	Production Peaking Demand		1,616	1,616	_		_	-		- 6		- 3		- 0	
398	Production Solar Demand		3,1/5	3,475	_	_	_	_		_			_		_
399	Retail 100%, Removed			-,	_	_	-	-		_	-		-	-	-
400	Production Plant Total		27,481	27,481	0	0	0	0	0	0	D	0	0	D	-0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0,00000	0.000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
	Transmission Plant														
404	Production Base Demand		83	83		-		-	+)		-			100	
405	Production Intermediate Demand		5	5	-	-	-	-	Ψ)	-		-		-	-
406	Production Peaking Demand		48	48	-	-	-	-	9					11.7	
407	Production Solar Demand Transmission		55	.55	-			-							-
409	Transmission Radials		5,2 54 53			5,254 53									
410	Distribution Primary		,,,			- 33									
411	Transmission Plant Total		5,198	191	. 0	5,307	0		- 0	- 0	0	- 0	. 0	. 0	- 0
412	transmission Plant Allocators		1.00000	0.03465	0.00000	0.96535	0.00000		0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
413									-,						
414	Total Prod and Trans Plant		27,978	22,671	. 0	5,307	0	0	0	0	0	0	. 0	0	. 0
415	Prod and Trans Plant Allocators		1.00000	0.81031	0.00000	0.18969	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
	Distribution Plant														
418	Distribution Primary		8,039		-	-	8,039	-		-	1	(*)			-
419	Distribution Primary (MUS)				-			-	0.0					1.5	-
420	Distribution Secondary		4,557		-	-	-	-	4,557						-
421	Distribution Secondary (MDS)														
422	Distribution Service		1,244								1,244			-	
423	Distribution Metering Lighting Facilities		2,364		-	-		-				2,364			-
424	Distribution IS Equipment		-	-	-	-	-	-	ā	-			-		-
426	EV Solution				-		-	-	5.					7	-
-20	t incomment		-	-	-	-	-	_		_		0	-	_	-

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - BINAL SETTLEMENT
PROJECTED TO DIVELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 149 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line								2100		Distribution					
No.	Gen Service Non Demand by Function	Ref.	Iotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)		3-3-1	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		16,205	0	0	0		. 0	4,557	0	1,244	2,364	0	0	
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49608	0.00000	0.28122	0.00000	0.07678	0.14591	0.00000	0.00000	0.00000
430	Total trans and Dist Plant		21,702	191	а	5,307	8,039	а	4,557	0	1,744	2,364	D	D	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00878	0.00000	0.24455	0.37041	0.00000	0.20998	0.00000	0.05733	0.10895	0.00000	0.00000	0.00000
432	T.1.40 T 18'48'		****	22.574		F 363	0.030	0	4.557		4314	2264			
433	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		1.00000	22,671 0.51312	0.00000	5,307 0.12012	8,039 0.18194	0.00000	4,557 0.10314	0.00000	0.02816	2,364 0.05352	0.00000	0.00000	
435			2.000							4.000		0.000			
	General & Intangible Plant														
437	Tabor Betail 100%, Class = # Bills		4,838 698	8.57	1,464	741	606		799	-	90	78			1,207 698
439	Retail 100%, Class = Net Plant		0.90												(194)
440	General & Intangible Plant Total		5,536	852	1,464	241	606	0	299	0	90	78	0	0	
441	General & Intangible Plant Allocators		1.00000	0.15394	0.26452	0.04349	0:10952	0.00000	0.05408	0.00000	0.01624	0.01413	0.00000	9.90000	0.34409
443	Energy Storage Plant														
444	Friergy - Production Total Sales									-	-			-	
445	Energy Storage Plant Total		0	0	0	0		0	. 0	0		0	0	0	
446 447	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Other														
449	Labor		-		-			-			- 2			2	
450	Retail 100%, Class = # Bills		370	-	-			-	13		4	1.0	-	11.5	3.70
451	Retail 100%, Class = Net Plant		71	25	1	14	18	-	8		?	2			1
452 453	Retail 100%, Class = T& D Retail 100%, Class = Metering		32 593	0		9	12		6		2	2 593			
454	Retail 100%, Class - Metering Retail 100%, Class - Dist Secondary		118	-	-	-	-	-	118			-	-		_
455	Retail 100%, Class = Prod		30	30	-	-	-	-	Θ.	-	-		-	-	-
456	Refail 100%, Removed		-	-	-	-	-	-	-	-	-	(+)	-	1.0	-
457 458	Wholesale 100% Other Plant Total		1,214	.56	1	24	31	. 0	132	- 0	- 4	596	. 0	- 0	. 371
459	Other Plant Total		1,214			24	21		132	"	•	390			371
460	Total Depreciation Expense		50,933	23,579	1,465	5,572	8,676	0	4,989	0	1,338	3,039	0	0	
461	Total Depreciation Expense Allocators		1.00000	0.46295	0.02877	0.10939	0.17034	0.00000	0.09795	0.00000	0.02628	0.05966	0.00000	0.00000	0.04468
462			0.00												_
	Taxes Other than Income Tax														
465	Tabor		932	164	2.82	46	117		58		17	15	-	-	233
466	Net Total Plant		9,752	3,434	111	1,936	2,483	-	1,092		309	257	-		130
467	Transmission Distribution Primary		_					_							
469	Retail 100%, Removed		-				-				-	-	-		
470	Total Taxes Other		10,685	3,598	393	1,983	2,600	9	1,150	0	326	272	0	0	363
4/1	Total Taxes Other Allocator		1.00000	0.33678	0.03676	0.18556	0.24335	0,00000	0.10/61	0.00000	0.03055	0.02543	0.00000	0.00000	0.0339/
473															
	Income Tax Expense														
475	Total Revenue	Line 13	177,109	59,783	12,778	26,464	36,753	0	17,178	0	4,985	6,448	0	0	
476	Total Oper. Exp. Before Tax	Line 20	94,472	32,082	11,497	9,3/1	15,373	0	8,029	0	2,511	4,316	0	0	
478	Net Oper, Income (NOI) before Tax Interest Expense	Line S x WACC	19,807	27,701 6,861	1,2 82 316	1/,122 3,974	21,390 5,004	a	9,149 2,189	0	2,4.44 601	2,132 517	0	D	1,397
479	NOI Before Tax Less Interest	In 477 - In 478	67,830	20,840	966	13,148	16,376		6,960		1,873	1,616	- :		1,053
480			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,					.,						
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp. Fed & St Permanent Differences	Line 479 JSS Sch. 12	62,830 -1,129	20,840	966	13,148 189	16,376 253	. 0	6,960	0	1,873 38	1,616	0	0	1,053 19
484	State remuorary Differences	JSS Sch. 12 JSS Sch. 12	(34,150)	(13.838)	(518)			_	(3,778)		(1.135)	(944)	-	-	(582)
485	State Taxable Income	In 487:484	79,810	7,460	465	7,632	8,978	а	3,307	0	775	703	D	D	490
486	State Income Tax Rate		5.50%	5.50%	5.50%			5.50%		5.50%	5.50%	5.50%	5.50%	5.50%	
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,640	410	26	420	494		182		43	39			27

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 150 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Iotal	Capacity DEMAND	Energy ENERGY	Capacity DEMAND	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary	(MDS) CUSTOMER	Services CUSTOMER	Metering	Equipment CUSTOMER	Facilities DIRECT	Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,878	761	29	314	421		208		62	52		-	32
189	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0		0	0	0	0	0	0	0	0
190	Total State Income Tax Exp.	Ln 487:489	3,518	1,1/1	21	/3/1	915		390	-	105	91	-	- "	59
491	and the second														
493	Federal Income Tax Expense	15-14-70	62,830	20,840	966	43.440	16,376				1,873	1,616			1,053
494	Net Oper, Income Less Inf. Exp. Fed & St Permanent Differences	Line 479 JSS Sch. 12	1,129	458	17	13,148 189			6,960 125		1,873	31			1,053
495	Fed Temporary Differences	JSS Sch. 12	(33,066)	(13,399)	(502)				(3,658)		(1,099)	(914)			(564
496	State Income Tax Exp. (Cur.)	Line 48/	(1,640)	(410)	(26)	(120)			(182)		(43)	(39)			(27
497	Fed. Taxable Income	Ln 493:496	29,254	7,489	455	7,394	8,/2/	-	3,245		769	694	-	-	482
498	Fed. Income Tax Rale		21,00%	21.00%	21,00%	21.00%		21.00%	21.00%	21.00%		21.00%	21,00%	21.00%	21.009
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 z Ln 498	6,143	1.573	96	1,553			681	-	161	146		-	101
500	Current NOL Adjustment	JSS Sch. 12	0												
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	6,143	1,573	96	1,553	1,833	-	681	-	161	146		-	101
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	6,944	2,814	105	1,160		-	768		231	192			118
503	State Income Tax (Def.) Deduction	Ln 486 x Ln 498	(394)	(160)	(6)				(44)	-	(13)	(11)		GE.	17
504	Federal Income Tax (f1C)	ISS Sch. 12	(71)	(29)	(1)				(8)		(2)	[2]		1.7	(1
505	Federal Income Tax (PTC)	ISS Sch. 12	(3,120)	(1,689)	(78)				(334)		(116)	(97)			(83
506	Federal Portion of Direct Adjs.	ISS Sch. 12	(27)	(11)	(0)				(3)		(1)	(1)			(0
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,171)	(474)	(18)				(130)		(39)	(32)			(20
508	Total Federal Income Tax Exp.	Ln 501:507	8,305	2,023	98	2,166	2,562	-	931		221	195	-		108
509															
510	Total Current Fed, & St. Income Tax Total Defensed Fed, & St. Income Tax	Ln 48 / i Ln 501 Ln 488 i Ln 502:503	7,783 8,428	1,983 3,415	121 128	1,972			963 932		204 280	184 733		-	128
512	Total Direct Adjs.	In 489 + In 502:505	(27)	(11)	(0)						(1)	(3)		-	100
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,171)	(474)	(18)				(3) (130)		(39)	(32)			(20
514	Total Amortization of ITC	Line 504	(71)	(29)	(1)				(8)		(2)	(2)			(20
515	Fotal Amortization of PTC	Line SOS	(3,120)	(1,689)	[78]	(269)			(334)		(116)	(97)		-	(83
516	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(6)	(68)			(45)	1	(13)	(11)			1/
517	Iotal Income Tax Expense	In 510:516	11,417	3,031	146	2,832			1,276		313	274			161
518	TOTAL TRANSPORTER	137 374.234	22,727	3,431	240	1,002	3,750		2,270		343				10.
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25,76%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25,79%	0.00%	0.00%	25.769
521]	ncome Tax Expense Based on Return														
	Federal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	/1,220	24,670	1,136	14,291	17,994	-	1,873		2,161	1,858		-	1,236
524	Interest Expense	Line 8 x WACC	(19,807)	(6,861)	(316)				(2,189)	-	(601)	(517)	-	7	(344
52.5	Permanent Diff Fed & State	ISS Sch. 12	1,129	458	17	189	2.53	-	125		38	.31			19
527	Federal Portion of Direct Adjs.	JSS Sch. 12	(71)	(11)	(0)	(5)			(3)		(1)	(1)			(0 (1
528	Federal Income Tax (ITC) Federal Income Tax (PTC)	JSS Sch. 12 JSS Sch. 12	(3,120)	(29)	(1)				(334)		(2) (116)	(2) (97)			(83
529	Amort of Excess ADII	JSS Sch. 12	(1,1/1)	(474)	(18)				(130)	1 1 2	(39)	(32)			(20
530	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(6)				(45)	1	(13)	(11)		10.0	1/
531	Temporary Diff Federal	ISS Sub. 12	(33,066)	(13,399)	(502)				(3,658)		(1,099)	(914)			[564
532	Deferred Tax Federal	In 531x In 498	6,944	2,814	105	1,160	1,556		768		231	192			118
533	Base for FIT Computation	Ln 523:532	21,627	5,315	337	5,593	6,562		2,399		558	507			355
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FIT Allowable	Ln 533 x Ln 534	5,749	1,413	90	1,487	1,744	-	638	- 2	148	135		-	91
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(27)	(11)	(0)	(5)	(6)	-	(4)		(1)	(1)		19.	10
53.7	Federal Income Tax (ITC)	PSS Sch. 12	(71)	(29)	(1)			-	(8)		(2)	121			(1
538	Federal Income Tax (PTC)	ISS Sch. 12	(3,120)	(1,689)	(78)				(334)		(116)	(97)			(83
539	Amort of Excess ADIT	JSS Sch. 12	(1,171)	(474)	(18)	(196)		i	(130)		(39)	(32)	6		(20
540	Total FIT before Adding Deferred	Ln 535:539	1,361	(790)	(8)		1,006		163		(10)	3		-	(10
541	Total FIT - Deferred	Line 532	6,944	2,814	105	1,160			768		231	192			118
512 513	Iotal FIT - Current & Deferred	Ln 510:541	8,305	2,923	98	2,166	2,562	-	931		221	195			309
544	State Income Tax (SIT) Calculation			100											
54.5	NOIBT	Line 44	71,220	24,670	1,136	14,291	17,994	-	7,873		2,161	1,858			1,236
546	Interest Expense	Line 27 x WACC	(19,807)	(6,861)	(316)	(3,974)			(2,189)		(601)	(517)			(344
547	Permanent Diff Fed & State	JSS Sch. 12	1,129	458	17	189	253	-	125		38	31			19
518	Temporary State Differences	JSS Sch. 12	(34,150)	(13,838)	(518)	(5,704)	(7,651)	-	(3,778)	-	(1,135)	(914)		-	(582)

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 151 of 230 DOCKET NO: 70740035-FI SCHEDULE NO. 2D GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Non Demand by Function (Revenue = COS)	Kcf.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,878	761	29	314	421	-	208	-	62	52	-	-	32
550	Net FIT Allowable	Line 5/12	8,305	2,923	98	2,166	2,562	-	931	-	221	195	-	-	108
551	Parent Debt Tax Adjustment	JSS Sch. 12	[405]	(164)	(6)		[91]		(45)	-	(13)	(11)			L/I
552	Base for SIT Computation	In 545:551	28,171	7,050	439	7,213	8,484	100	3,125		733	664		-	463
553	SET Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	1,640	410	26	420	494		182		43	39			27
555	Total SIT Deterred	Line 549	1,878	761	29	314	421		208		62	52			32
556 557	Total SIT - Current & Deferred	Ln 554:555	3,518	1,171	51	734	915	-	390		105	91			59
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(405)	(164)	(G)	(63)	(91)	-	(45)	-	(13)	(11)		-	T.
560	Total FIT & SIT Based on Return	Lines 542,556	11,417	3,031	146	2,832	3,386		1,276		313	274		-	161
561 562	Total Income Tax Allocator		1.00000	0.26544	0.01275	0.24803	0.79654	0.00000	0.11178	0.00000	0.02738	0.02401	0.00000	0.00000	0.01406
563															
	abor Allocator														
565	Production Base Demand		1,314	1,314			8		8	-		3	-	-	
700	Production Intermediate Demand		229	229	-	-		-	-	-	-	100	-	-	-
567	Production Peaking Demand		185	185	-	-	-	-	-	-	1.7	8	-	3	-
568	Production Solar Demand		6	6	-	-	-	-			-		-		-
569	Production Base Energy		2,248		2,249							-		-	
570	Production Intermediate Energy		277		277										
571	Production Peaking Energy		120		120	-		-	100		-				
572	Production Solar Energy		363	-	363		-	-	-	-	-		-	-	-
573	Subtotal Production		4,/41	1,733	3,003	u	0	a	0	0	D	0	D	D	u
574	Transmission		512	17	-	495	-	-	-	-		-	-	-	-
575	Distribution		7,199	-			1,245		613	-	185	153	-	-	
576	Subtotal Prod, Trans and Dist		7,451	1,751	3,009	495	1,245	0	613	0	185	153	0	0	0
577	Customer Accounts		1,796				-		-	-	-	7	-	-	1,786
578	Customer Service & Info.		326	-	-	-	-	-	-	-	-	-	-	-	326
579	Sales		365	-	-	-	-	-	-	-	-	-	-	-	365
580	Subtotal before Admin & Gen		9,938	1,751	3,003	495	1,245	-	615	-	185	161	-	-	2,480
581	Admin & General		4,453	784	1,348	277	558	-	776	-	83	72	-	-	1,111
582 T			14,392	2,535	4,3.56	716	1,803		890		267	233			3,591
593	Total Lahor Allocator		1.00000	0.17614	0.30267	0.04976	0.12531	0.00000	0.06167	0.00000	0.01858	0.01617	0.00000	0.00000	0.24950

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

Page 152 of 230 Docket no. 2020005-61 Schedule no. 28 General Service 100% load following by function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	lotal	Capacity DEMAND	Energy ENERGY	Capacity	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary DEMAND	(MDS) CUSTOMER	Services CUSTOMER	Metering CUSTOMER	Equipment CUSTOMER	Facilities DIRECT	Billing/Info. CUSTOMER
	(Revenue – COS)			DEMAND	EINERGY	DEMMO	DEMIAND	COSTOMER	DEMIAND	COSTOMER	CUSTOWER	CUSTOMER	CUSTOMER	DIRECT	COSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	84,944	39,736	2,016	14,421	14,368	-	3,137		5,265	3,304		-	2,698
3	Accum. Depreciation & Amort.	Line 1/1	(25,236)	(14,984)	(933)	(2,085)	(2,616)	-	(851)	-	(1,651)	(1,041)		-	(1,176)
5		Line 229	59,707 7,058	24,852 803	1,083 37	12,336 635	11,752 434	-	2,285 72	-	3,614 70	2,263 15	-	-	1,522 36
6	Plant Held for Future Use	Line 239	97	22	5	55	8		0	- 0	0	0		-	5
7	Working Capital	Line 265	2,381	481	506	313	283		56		68	122			552
8	Total Rate Base	200	64,239	26,158	1.631	13,340	12,477		2,414	-	3,793	2,401	-		2,116
9															
	Revenue														
11	Class Revenue	Line 287	11,340	4,187	1,212	1,598	1,683	-	339	-	327	550	-	-	1,450
12	Revenue Credits Total Revenue	Line 307	790 11,630	4.188	1,212	34 1.632	1.684	<u> </u>	9 348		743 564	6 550	-	-	1,452
14	Total nevenue		11,630	4,166	1,212	1,652	1,064		348		204	590			1,4 %
	Operating Expense														
16	Operations & Maintenance	Line 390	2,775	345	91/1	111	189	-	38		96	86		-	996
17	Depreciation	Line 460	3,301	1,652	159	344	397	-	101		151	259		100	25/
18	Tax Other Than Income Tax	Line 470	655	2.52	37	177	119	-	23		37	23	-	-	41
19	Gain/Loss on Disposition		(4)	(2)	(0)	(1)	(1)	-	(0)	×.	(0)	(0)	× .		(0)
20	Operating Expense before Tax		6,727	2,247	1,090	576	704		163		284	368			1,294
21	Income Tax Expense	Line 517	659	212	14	175	155		26 188	-	35	392	-	-	13
22	Total Operating Expense		7,386	2,460	1,104	751	859	•	188	-	320	392	-		1,312
	Return														
25	Net Operating Income Farned	In 13 - In 27	4,744	1,778	108	881	874		159	-	245	159		-	140
26	Nel Operating Income Required	Ln S z Ln 34	4,244	1,728	108	861	824		159		245	159			140
27	Return Excess/(Deticiency)	Ln 25 Ln 26	0												
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.1433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0					-	-	-	-	-	-	-	
20	Total Class Cost of Service	In 26 + In 27 - In 12	11,340	4.187	1,217	1,598	1,683	_	339		327	550			1,450
32	Total class cost of service	11120 4 11122 - 111 12	11,540	4,107	1,2.12	1,.770	1,005		359		322	.5.86			1,54.83
33	Rate of Return Fained	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6,61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
3.5															
36		Ln 31	11,340	4,18/	1,212	1,598	1,683		339		322	550			1,450
37		In 29 In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39		(11.57 / III 36	U.UHZS	U.UDA	U.Mune	17.00726	0.00%		DIMA		d.uuwa	D.Dryn			11.411796
40															
41	Gross Electric Plant in Service														
	Production Plant														
13	Production Base Demand		25,813	25,813	-		-	-	100	-				-	
44	Production Intermediate Demand Production Peaking Demand		2,154 2,364	2,154 2,364	-			-	-	-				-	
46	Production Solar Demand		7,859	7,859	-	-	-	-						-	-
47	Retail 100%, Removed		1,0 10	7,0.73											
48	Production Plant Total		36,190	38,190	0	0	0	0	0	0	0	0	0	0	0
19	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Transmission Plant														
52	Production Base Demand		315	315	-	-		-							-
53	Production Intermediate Demand		19	19											
54 55	Production Peaking Demand Production Solar Demand		164 182	164 182	-	-	-	-							-
56	Transmission		14,05/	162	-	14,057		_	2	-			-		
57	Fransmission - Radials		148			148		-	6.1					3	
58	Distribution Primary		-				-								
59	Transmission Plant Total		14,885	680	0	14,205	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04567	0.00000	0.95433	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

Page 153 of 230 Docket no. 2020005-61 Schedule no. 28 General Service 100% load following by function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne. D.	Gen Service 100% L.F. by Function (Revenue = COS)	Kef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61 62 63	Total Prod and Trans Plant Prod and Trans Plant Allocators		53,075 1.00000	38,869 U./3235	0.0000.0	14,205 0.26765	0.00000	0.00000	0.0000.0	0.00000	0.0000	9.00000	0.0000.0	0.00000	0.0000
64	Programo mans mant Allocators		1.00.000	u.75255	0.0000	0.20763	0.00000	0.00000	0.00000	0.00000	0.00000	9.00000	0.00000	0.00000	0.00000
	histribution Plant														
66 67	Distribution Primary Distribution Primary (MDS)		13,965				13,965								
68	Distribution Secondary		3,049						3,049					2	
69	Distribution Secondary (MDS)		-	-	-		-	-	8	-	140	~	-	-	-
70 71	Distribution Service Distribution Melexing		5,118 3,207	-	-	-		-		-	5,118	3,707	-		-
72	Lighting Facilities		3,747	-	_	-	-		-			3,747	-		-
73	EV Solution														
74	Distribution IS Equipment			-			1800		2.040	- 0		2 102	-	-	. 0
75 /6	Distribution Plant Total Distribution Plant Allocators		25,338	0.00000	0 000000.0	0.00000	13,965 0.55113	0 00000.0	3,049 0.12032	0.00000	5,118 0.20197	3,207 0.12658	0.00000.0	0 00000p.p	0.00000
77															
78	Total Trans and Dist Plant		40,224	680	0	14,205	13,965	0	3,049	0	5,118	3,207	0	D	0
79 80	Total Trans and Dist Plant Allocators		1,00000	0.01690	0.00000	0.35316	0.34718	0.00000	0.07579	0.00000	0.12723	0.07974	0.00000	0.00000	0.00000
81	Total Prod, Trans and Dist Plant		78,413	38,869	0	14,205	13,965	0	3,049	0	5,118	3,207	0	0	. 0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49570	0.00000	0.18116	0.17809	0.00000	0.03888	0.00000	0.06526	0.01090	0.00000	0.00000	0.00000
83	seneral & Intangible Plant														
85	labor		5.814	866	2,016	215	403	_	88		148	97			1,981
86	Retail 100%, Class = # Bills		888												888
87	Retail 100%, Removed								:			-			
88	General & Intangible Plant Total General & Intangible Plant Allocators		6,702 1.00000	866 0.12927	2,016 0.30074	215 0.03215	403 0.06014	0 000000.u	68 0.01313	0.00000	0.02204	97 0.01446	0.00000	9,90000	2,869 0.42807
90	Scheller of Intelligence Transcription		1.00309	U.ALSE,	0.50011	0.03223	0.00021	0.03003	0.02525	0.00030	3.32231	0.02110	0.0000	3.30000	0.12007
	nergy Struage Plant														
92 93	Energy - Production Total Sales Energy Storage Plant Total		- 0	0	0	0	6	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96 C															
97	Labor Retail 100%, Class = # Bills		(171)						9	- 5	-			7	(171)
99	Retail 100%, Class = T& D		()												(,
100	Retail 100%, Removed		-		-	-		-							
101	Wholesale 100% Production Base Demand		-	-	-	-	-	-	-	-		-	-	-	-
103	Other Plant Total		(171)	D	0	a	0	0	0	0	D	0	D	D	(1/1)
104															
105 T	otal Gross Electric Plant in Service Total Gross Electric Plant Allocators		1.00000	39,736 0.46779	2,016 0.02373	14,421 0.16977	14,368 0.16914	D.DOHOO.	3,137 0.03693	0.00000	5,265 0.06199	3,304 0.03890	0.00000.0	0.00000.0	2,698 0.03176
107	Total Gloss Flectric Plant Allocators		1.40000	(1.46779	0.07573	0.16977	D.16914	DARRIOG	0.03695	D.LAHXINI	0.06199	0.03890	(LUKKED)	G.GDOIND	0.05176
108															
	accumulated Depreciation														
110 P	roduction Plant: Production Base Demand		10.509	10.509											
112	Production Intermediate Demand		1,326	1,326	_			-		-					
113	Production Peaking Demand		1,650	1,650				-					-	-	-
114	Production Solar Demand Retail 190%, Removed		919	919				-							
116	Production Plant Total		14,404	14,404	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.09000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119 T	Transmission Plant Production Base Demand		54	.54	_	_		_					_		_
121	Production Intermediate Demand		8	8											

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment EAMOLSUS	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		10	10	-	-		-	-	1.8	-	1-	-	15	-
123	Production Solar Demand		7	7	-	1000	-	-	-	-	1		-	-	-
124	Transmission Transmission - Radials		1,968		-	1,968	-	-	-	-	-	100		-	-
126	Distribution Primary		109			18		-					- 1		
127	Transmission Plant Total		2,064	79	0	1.985	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03817	0.00000	0.96183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Eotal Prod and Trans Plant		16,468	14,483	0	1,985		0	0	0	0	0	0	U	0
121	Prod and Trans Plant Allocators		1.00000	0.87944	D.DDUOO	0.12056	D.D00000	D.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	and the second second														
	Distribution Plant														
134 135	Distribution Primary Distribution Primary (MDS)		2,429				2,429								
136	Distribution Secondary		811						811			9			
13/	Distribution Secondary (MDS)		-		_	_	_	_	-		- 2	- 2	_		_
138	Distribution Service		1,583		-			_	-		1,584	-		-	
139	Distribution Meleung		996		-		-	-				996			-
140	Lighting Facilities														
141	EV Solution														
142	Distribution IS Equipment						-			-	-			-	
143	Distribution Plant Fotal Distribution Plant Allocators		5,819	0.00000	0.000000	0	2,429 0.41746	0	811 0.13933	0	1,583	996 0.1/123	0	0	0
145	Distribution Plant Allocators		1.00000	O.GOUDO	0.00000	0.00000	0.41746	0.00000	0.13935	0.00000	0.27198	0.17123	0.00000	0.00000	0,00000
146	Total Trans and Dist Plant		7,883	79	0	1,985	2,429	0	811	0	1,583	996	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01000	0.00000	0.25185	0.30815	0.00000	0.10285	0.00000	0.20076	0.12639	0.00000	0.00000	0.00000
148				0.0	3,000									10,000,000	
149	Total Prod, Trans and Dist Plant		22,287	14,483	9	1,985	2,429	0	811	0	1,583	996	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64984	0.00000	80280.0	0.10899	0.00000	0.03638	0.00000	0.07101	0.01470	0.00000	9.90000	0.00900
151															
	General & Intangible Plant														100
153 154	Labor Retail 100%, Class = T&D		2,690	401	933	100	187		41		68	4.5			917
155	Retail 100%, Class - 18 D Retail 100%, Class - 4 Bills		219												239
156	General & Intangible Plant Total		2,918	401	933	100	187	. 0	41	0	66	45	0	- 0	1,151
15/	General & Intangible Plant Allocators		1.00000	0.13691	0.31853	0.03405	0.06370	0.00000	0.01391	0.00000	0.02334	0.01521	0.00000	0.00000	0.39425
158	-														
	Energy Storage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162 163	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Other														
165	Tabo		a	0.	a	.0	0	-	0		D	0		2	0
166	Retail 100%, Class = # Bills		21		-	-		-							21
167	Retail 100%, Removed														
168	Wholesale 190%			-			-		-	-		-	-	-	
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
1/0	Table of the Control		25,236	14.884	933	2.085	2,616	q	851	0	1.651	1.041	0	D	1,176
1/2	Total Accumulated Depreciation Total Accum Deprec Allocators		1.00000	0.589/8	0.03695	0.08262	0.10365	0.00000	0.03374	0.00000	0.06542	0.01126	0.00000	0.00000	0.04658
172	rocarriccian deprec valueixors		1.00000	0.58978	0.03695	0.00262	0.10365	0.00000	0.03374	0.00000	0.06542	0.01126	0.00000	0.00000	0.04658
174															
	Net Plant in Service			79.7											
176	Production Gross Plant		38,190	38,190	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(14,404)		0	0	0	0	0	0	0		0	0	0
178	Production Net Plant		23,785	23,785	0	0	0		0	0	0		0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	D.D0000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Township in Company		14.000	1000	_	44.000	0	0	0	0	0	0	0		_
181	Transmission Gross Plant Transmission Reserve		14,885 (2,064)	680 (79)	0	14,205 (1,985)	0		0	0	0		0	.0.	0

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 155 of 230 DOCKET NO FRENDESHI FRENDESHIP OF SERVICES OF SERV

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ш										Distribution					
16.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
0.	Gen Service 100% L.F. by Function	Ref.	total	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
183	Transmission Net Plant		12,821	601	0	12,220	0	0	. 0	0	0	0	0	0	
184	Transmission Net Plant Allocators		1.00000	0.01687	0.00000	0.95313	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
187	And the second														
186 187	Distribution Gross Plant Distribution Reserve		25,338 (5,819)	D D	0	.0	13,965 (2,429)	0	3,D49 (811)	0	5,118 (1,583)	3,707 (996)	0	D 0	
188	Distribution Net Plant		19,519	0	0	0	11.536	0	2,238	0	3,535	2,211	0	0	
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59098	0.00000	0.11465	0.00000	0.18110	0.11328	0.00000	0.00000	0.000
190															
191	General & Intangible Gross Plant		6,702	866	2,016	215	403	g	88	0	1/18	97	0	0	2,8
192	General & Intangible Reserve		(2,928)	(401)	(933)	(100)	(187)	Ð	(41)	0	(68)		D	D	[1,1
193	General & Intangible Net Plant		3,774	465	1,083	116	217	a	47	0	. 79	50	n	D	1,7
194 195	General & Intangible Net Plant Allocators		1,00000	0.12334	0.28695	0.03067	0.05739	0.00000	0.01253	0.00000	0.02103	0.01379	0.00000	0.00000	0,454
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Reserve		0	0	0	9	0	0	0	0	0	0	0	0	
198	Energy Storage Net Plant		0	0	0	0	0	ū	Ü	Ü	Ü	U	0	D	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DODGG.G	0.00000	0.00000	D.D00000	0.00000	D. DHIXOH	0.00000	0.00000	0.00000	0.00000	0.0000
200															
201	Other Gross Plant		(171)	0	0	0	0	0	0	0	0		0	0	(17
202	Other Reserve		(21)	(0)	(0)		(0)	0	(0)	0	(0)		0	0	(2
203	Other Net Plant Other Net Plant Allocators		1.00000	(0) 0.00000	0.00000	0.00000	0.00000	0.00000	(0) 0.00000.0	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
105	Other Net Plant Miocators		1.00000	0.00000	0.0000	0.05000	0.00000	0.00000	0.00000	0.0000	9.90000	0.00000	0.00505	0.00000	1,0000
206	Total Gross Plant		84,944	39,736	2,016	14,471	14,368	a	3,137	0	5,765	3,304	D	D	7,69
107	Total Reserve		(25,236)	(14,884)	(933)	(2,085)	(2,616)	0	(851)	0	(1,651)	(1,041)	0	0	(1,17
809	Total Net Plant in Service		59,707	24,852	1,083	12,336	11,752	0	2,285	0	3,614	2,263	0	0	1,52
209	Total Net Plant Allocators		1.00000	0.41623	0.01814	0.20661	0.19683	0.00000	0.03827	0.00000	0.06053	0.03790	0.00000	0.00000	0.0254
210															
211															
113	Construction Work in Progress Production Base Demand		652	6.52											
114	Production Intermediate Demand		84	84											
215	Production Peaking Demand		55	55											
216	Production Solar Demand		12	12				_							
117	Transmission		639			639			4	-	-			9	
218	Distribution Primary		131		-		434	-	-	-	*			-	
119	Distribution Primary (MDS)		-	-	-	-	-	-	8	-	-	8	-	-	-
50	Distribution Secondary		72		-	-		-	72				-		-
221	Distribution Secondary (MDS)		20								20				
222	Distribution Service Distribution Metering		15		-	-		-			20	15			
24	Lighting Facilities		- 15				-					1,1		3	
125	Distribution IS Equipment			-	-			_							
276	Tabor		109	16	38	4	8	_	2		3	2	-	-	3
27	Retail 100%, Class = Net Plant		(38)	(16)	(1)	(8)	(8)	-	(1)		(2)	(1)			(
228	Retail 100%, Removed														
229	Total Construction Work in Progress		2,053	803	37	635	434	0	72	0	20		0	0	3
230	Total Construction Work in Progress Allocator		1,00000	0.39094	0.01804	0.30953	0.21153	0.00000	0.03499	0.00000	0.00994	0.00746	0.00000	0.00000	0.0175
231															
232	Plant Held for Future Use														
234	Production Base Demand		16	16											
235	Production Peaking Demand		4	4											
236	Transmission		55	4	-	55		-	15.			-		-	-
137	Distribution Primary		7		-		1	-	-					-	-
28	Labor		16	2	5	1	1	-	0	-	U	0	-	-	
239	Plant Held for Future Use Total		97	77	5	.55	8	a	0	0	D	0	D	D	
240	Plant Held for Future Use Allocator		1.00000	0.23070	0.05635	0.56760	0.08067	0.00000	0.00246	0.00000	0.00413	0.00271	0.00000	0.00000	0.0553
241															

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 156 of 230 DOCKET NO FRENDES-FI PERMENDES FINANCE OF THE PROPERTY OF T

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine. Vo.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		245	245			-	-	9	8	12	l-		14	
215	Production Intermediate Demand		26	26	-	-	-	-		-	-	(4)	-	1.5	-
216	Production Peaking Demand		28	28	-	-	-	-		-		9	-	-	-
747	Production Base Energy		563	-	583			-	3.1			8	-	-	-
748	Production Intermediate Energy		-		-	-		-							-
249	Production Peaking Energy		490	4	490										
250 251	Production Solar Demand Energy Avg Rate Sales		4	4	-			-							-
152	Distribution Metering		-		-				3			- 0			
253	Labor								0			0		- 0	
54	WTD OSM Expense		(1,893)	(236)	(625)	(76)	(129)	-	(26)	_	(66)	(59)	-		(67
55	Retail 100%, Class = # Bills		1,150		- '			-							1,15
56	Retail 100%, Class = Prod		(765)	(765)											
257	Retail 100%, Class - Net Plant		1,529	637	28	316	301	-	59		93	58			3
58	Retail 100%, Class – T&D		(288)	(5)	-	(102)	(100)	-	(22)	-	(37)	(23)	-	-	-
59	Retail 100%, Class = Metering		98	-	-	-	-	-		-	-	98	-		-
760	Retail 100%, Removed		-	-	-	-	-	-	3	-	1	8	-	-	-
161	Wholesale 100%			-	-		-	-							-
62	Gross Prod Plant Gross Total Plant		(33) 1,248	(33) 584	30	212	211		46		77	49			4
64	Gross Trans Plant		1,248	584	30	(37)	211		46		"	49			
65	Total Working Capital		2,361	481	506	313	263	- 0	56	0	68	122	0	0	5:
166	Iotal Working Capital Allocator		1.00000	0.20200	0.21238	0.13142	D.11889	0.00000	0.02371	D.D0000	0.02837	0.05143	0.00000	a.appee	
267	Total Totaling approximation														
68															
69 Te	rtal Rate Base														
70	Gross Electric Plant in Service		84,944	39,736	2,016	14,421	14,368	0	3,137	0	5,265	3,304	0	0	2,69
71	Accumulated Depreciation		(25,236)	(14,884)	(933)	(2,085)	(2,616)	0	(851)	0	(1,651)	(1,011)	0	0	
12	Net Electric Plant in Service		59,707	24,852	1,083	12,336	11,752	ŋ	2,285	0	3,614	2,263	0	0	1,52
73	Construction Work in Progress		2,058	803	37	635	434	a	72	0	20	15	D	D	
74	Plant Held for Future Use		97	27 481	5	.55	R	0	0	0	D 68	0	D	0	
275 276	Working Capital		2,381 64,239	26,158	506 1,631	313 13,340	283 12,477	0	56 2,414		3,703	122 2,401	0	- 0	2,11
77	Total Rate Base Total Rate Base Allocator		1.00000	0.40719	0.02539	0.20766	0:19423	0.00000	0.03757	0.00000	0.05764	0.03738	0.00000	0.00000	
78	Total rate base Andratol		10000	0.40715	0.02333	0.20700	0.13423	0.00000	0,03737	0.00000	0.03704	0.03738	0.00000	0.00000	0.0323
79															
	ass Revenue														
81	Retail Sales of Electric		11,041	3,888	1,2:12	1,598	1,683		339		322	550			1,45
82	Production Solar Demand		299	299											
283	EV Solution		-		-	-		-							
84	Lighting Facilities Revenue													-	
182	Retail Revenue		11,340	4,187	1,212	1,598	1,683	-	339	-	322	550	-	-	1,4
86	Wholesale 100%							a	339	0	377	.550			1.4
87 288	Total Class Revenue Total Retail Sales of Electric & Lighting Allocator		11,340	4,187 0.36922	1,217 0.10687	1,598 0.14094	1,683 0.14839	0.00000	0.02985	0.00000	0.02836	0.04854	0,00000,0	0.00000	
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.50922	0.10687	0.14094	0.14839	0.00000	0,02985	U.LANKIN	0.02836	0.04654	(1,000,00)	0.00000	0.1278
90	Function Allocator for Electric Revenue:														
91	Return + Pretax Op Exp		10,971	3,976	1,198	1,457	1,529	_	322	100	529	52.7			1,43
192	Less Lighting Facilities		10,571	3,370	1,100	2,137	1,323		722		323	22.7			2,11
93	Return & Pretax Op Expinet of Lighting Fac, and EV Solution		10,971	3,976	1,198	1,457	1,529		372	-	579	527			1,43
94	Function Allocator for Electric Revenue		1,00000	0.36235	0.10921	0.13784	0.13933	0.00000	0.02936	0.00000	0.04871	0.04804	0.00000	0.00000	0.1306
95															
96															
07 D.	venue Credits														
	Transmission		33	3	19	33	3	-	-	-		1,51	/-	-	-
298	Distribution Primary		1		-	-	1	-	3-3	-	-	2		-	-
298 299											100	-			-
198 199 100	Distribution Secondary		9	-	-										
298 299 300 301	Distribution Secondary Distribution Service		9 243	-	-			-			243				-
298 299 300 301 302 303	Distribution Secondary				-			-			243				-

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DUKE ENERGY FLORIDA CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2625 Page 157 of 230 DOCKET NO: 20740025-FI SCHEDULE NO. 2E

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
т	7.47	1	147		144	187	11,	197	(5)	(20)	34-0	146)	1227	12.0	14.07
L								77.5.3.00		Distribution					100
П				Preduction	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Custome
ш	Gen Service 100% L.F. by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Inf
L	(Revenue = COS)		14	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOME
5	Wholesale 100%		-	-	-	-		-			14	18	-	-	
5	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	
/	Iotal Revenue Credits		290	1	a		1	g	9	0	243	0	D	D	
9	Total Revenue Credits Allocator		1.00000	0.00246	0.00015	0.11648	D.D0335	D.DOOOG	0.03252	0.00000	0.83773	0.00023	0.00000	0.00000	0.00
0															
	D&M Expense														
	Production Demand														
3	Production Base Demand		122	122	-			-	-	-		~		-	
4	Production Intermediate Demand		10	10	-	-	-	-	-	-	4	9	-	-	
5	Production Peaking Demand		18	18	-	-	*		-	-			-	-	
6	Production Solar Demand		50	.50	-	-			-		-	-		-	
7 8	Production Demand O&M Subtotal Production Demand O&M Allocators		1,00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
9	Production Demand O&W Allocators		1,00000	1.00000	0.00000	0,00000	0.00000	0.00100	0.00000	0.00000	0.00000	0.00000	0,04000	0.00000	0.00
	Production Energy														
1	Production Base Energy		531		581		-	-	9					-	
,	Production Intermediate Energy		48		48		-	-							
3	Production Peaking Energy		43		43										
4	Production Solar Energy		40		40							-		-	
5	Production Energy O&M Subtotal		662	0	662	0	0	0	0	0	0	0	0	0	
6	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000	0.00000	0.00
/ 8	Production O&M Total		863	.200	662				0	0	-				
9	Production OSM Total Allocators		1.00000	0.23225	0.76775	0.00000	00000.0	0.00000	0.0000.0	0.00000	000000.0	0.00000	0.00000	0.00000	0.00
0	PROBUCTION COSM WITCH AND CARDIS		LANAMA	1123223	0.70773	0.00000	0.00000	0.00000	0.00000	U.LANGUI	COOL	0.00000	U.URGOD	0.00000	0.00
	Fransmission														
2	Production Base Demand		1	1	_	_	-	_	-	-			_	-	
3	Production Intermediate Demand		U	0	-	-	-	-			-	0	-	7.5	
4	Production Peaking Demand		0	D	-	-	-	-	-	-	-	-	-	-	
5	Production Solar Demand		1	1	-	-	-	-	(0.1				-		
6	Transmission		71			71									
7	Transmission Radials		0			0									
8	Transmission O&M Total		73	2	0	71	0	0	0	0	0	0	0	0	0.00
9	Transmission O&M Allocators		1.00000	0.02588	0.00000	0.97412	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
	Distribution														
,	Distribution Primary		126		_		126	_							
,	Distribution Secondary		25						25						
4	Distribution Service		73		-	-		-			73				
5	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	
6	Lighting Facilities		-	-	-	-	-	-	157	-		-	-	=-	
7	EV Solution		-	-	-	-	-	-	9	-	-	-	-	-	
8	Distribution IS Equipment		-		<u> </u>		-		-	- 0		-	- 0	-	
9	Distribution Q&M Total Distribution Q&M Allocators		1,00000	0.00000	0.00000	0.00000	0.42927	0.00000	2.5 0.08447	0.00000	73 0.24955	69 0.23672	0.00000	0.00000	0.00
1	Distribution Own Allocators		1.00000	0.00000	0.00000	0.00000	0.42927	0.00000	0.08447	0.00000	0.24955	0.23672	0.00000	0.00000	0.00
	ustomer Accounting														
3	Distribution Service								4.0			0.00		1.0	
4	Distribution Melering		2		-			-	-		-	2		-	
5	Retail 100%, Class = # Bills		565	-			-			-		-			
6	Customer Accounting O& M		567	0	0	0	0	0	0	0	0	2	. 0	0	
7	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99
8															
	ustomer Serv & Imfo.														
	Retail 100%, class = # Bills		30							- 0					
1	Customer Serv & Info. O& M Customer Serv & Info. O& M Allocators		1.00000	0.00000.0	0.00000.0	0.00000	0 00000.0	0.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	1.00
3	Customer Serv & IIIIO, C& M. AIRICATOIS		TANKHOO	0.00000	0.00000	0.00000	0.00000	D.OOROGG	0.00000	U.UHIXIO	0.00000	0.00000	U.UUU(U)	0.00000	1.00
	ata.														
4 %															

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS FINDED DECEMBER \$1, 2025
PRODUCTION CAPACTY ALLOCATION METHOD: 12 CP and 25% AD

Page 158 of 230
DOCKET NO: 20240025-F1
SCHOOL BY LUNGTON

PRODUC	TION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD											GEN	ERAL SERVICE 1009	GLOAD FOLLOWI	NG BY FUNCTION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service 100% L.F. by Function {Revenue = COS}	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366 367	Sales O&M Sales O&M Allocators		122 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0 9.00000	9,90000	0.00000	0 0.00000	122 1.00000
368			1.00305	0.90900	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	1.00000
369 370	Admin and General Labor		734	107	2.50		50		44		18	12			246
371	Distribution Primary		721	1137	7.81	77	IK:		11		18	17			746
372	Gross Total Plant		76	36	2	13	13	-	3		5	3			2
373	Retail 100%, Class = 4 Bills Retail 100%, Class = 18:0		24		-			-	Ž.					3	24
375	Retail 10096, Resid, Cust		-	-	-	-		_	-		4	0	-	2	
376	Retail 100%, Removed		-		-	-		-	5	-			-		-
377 378	Wholesale 100% Admin & General O&M		821	143	252	40	63	0	14	0	23	15	0	. 0	272
379	Admin & General O&M Allocators		1.00000	0.17417	0.30660	0.04827	0.07654	0.00000	0.01671	0.00000	0.02805	0.01824	0.00000	0.00000	0.33143
380	Recoverable Clause O&M														
182	Retail 100%, Removed		-	-	-	-	-	-	8	-		-	-	-	
383	Wholesale 100% Recoverable Clause O&M		- 0	. 0	0	0	0	. 0	0	- 0	. 0	0	0	- 0	0
385	necoverable clause own				,			· ·		u,	0	, ,		4	·
	Total O&M		2,769	345	91/1	111	189	0	38	0	96	86	0	0	989
387	Total O&M Allocators		1.00000	0.12471	0.33018	0.04012	0.06809	0.00000	0.01389	0.00000	0.03470	0.03105	0.00000	0.00000	0.35725
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		6												6
	Iotal Adjusted O&M		2,775	3/15	914	111	189		38		96	86		-	996
391 392															
	Depreciation Expense														
	Production Plant														
395 396	Production Base Demand Production Intermediate Demand		1,138	1,138											
397	Production Peaking Demand		113	113	-	-	-	-	1-0			-	-	-	
398	Production Solar Demand		243	243	-	-	-	-	-	-	-	9	-	-	-
399 400	Retail 100%, Removed Production Plant Total		1,575	1,575	- 0	. 0	- 0	- 0	- 0	- 0	- D	- 0	- 0	- D	. 0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402	Transmission Plant														
404	Production Base Demand		6	6		-		_	-		-			100	
405	Production Intermediate Demand		σ	0	-	-	-	-	-	-	1.9	ä	-	-	
406	Production Peaking Demand Production Solar Demand		3 4	3 4	-				9		-			17	
408	Transmission		324	-		324									
409	Transmission Radials		3			3		-							
410	Distribution Primary		341	13		327	. 0		- 0	- 0	- 0	- 0	- 0	- 0	- 0
411	Transmission Plant Total Transmission Plant Allocators		1.00000	0.03918	0.00000	0.96082	0.00000	0.00000	0.00000	0.00000	0.00000	O.ODDIAN	0.00000	0.00000	0.00000
412	Fransmission Plant Allocators			0.03918		0.96082									
412			1,915 1,00000		0.0000.0 0.0000.0		0.0000.0 0 00000.0	0.00000 0.00000	0.00000	0.00000 0 0.00000	0.0000	0.00000	0.00000	0.00000 0.00000	0.00000
412 413 414 415 416	transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators		1,915	1,588	0	0.96082 327	0	0	0	0	0	0	0	0	0
412 413 414 415 416 417	transmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant		1,915 1.00000	1,588	0	0.96082 327	0.00000	0	0.00000	0	0.00000	0.00000	0	0	0
412 413 414 415 416 417 418 419	transmission Plant Alloctors Total Front and Trans Slant Prod and Trans Plant Allocators Distribution Plant Distribution Plant Distribution Pinnay (MIXS)		1,915 1,00000 368	0.03918 1,588 0.82912	0.00000	0.96082 327 0.17088	0	0	0.00000	0.00000	0	0	0	0	0
412 413 414 415 416 417 418 419 420	transmission Plant Allocators Total Fred and Trans Flant Prod and Trans Flant Allocators Distribution Print Distribution Printary Distribution Printary Distribution Printary Distribution Printary Distribution Printary (MIX)		1,915 1,00000 368	0.03918 1,588 0.82912	0.00000	0.96082 327 0.17088	0.00000 0.00000	0,00 00 0	0,00000	6 6.60000	0.00000	0.00000	0	0	0
412 413 414 415 416 417 418 419 420 421	transmission Plant Allocators Total Front and Trans Plant Prod and Trans Plant Allocators Destribution Plant Distribution Plant Distribution Primary (MUS) Distribution Primary (MUS) Distribution Secondary Distribution Distributio		1,915 1,00000 368 - 97	0.03918 1,588 0.82912	0.00000	0.96082 327 0.17088	0.00000 0.00000	0,00 00 0	0.00000	6 6.60000	0.00000	0.00000	0	0	0
412 413 414 415 416 417 418 419 420 421 422 423	transmission Plant Allocators Total Front and Trans Plant Prod and Trans Plant Allocators Destribution Plant Distribution Primary Distribution Primary (MUS) Distribution Secondary Distribution Meeting		1,915 1,00000 368	0.03918 1,588 0.82912	0.00000	0.96082 327 0.17088	0.00000 0.00000	0,00000	0.00000	6 6.60000	0.00000	0.00000	0	0	0
412 413 414 415 416 417 418 419 420 421 422	transmission Plant Allocators Total Error and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Primary Distribution Primary (MDS) Distribution Securitary Distribution Securitary Distribution Securitary Distribution Securitary Distribution Securitary Distribution Securitary		1,915 1,00000 368 - 92	0.03918 1,588 0.82912	0.00000	0.96082 327 0.17088	0.00000 0.00000	0,00000	0.00000	6 6.60000	0.00000	0.00000	0	0	0

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

State Tanable Income State Tanable Income State Income Tax Bale State Income Tax (Cur.)

Page 159 of 230 DOCKET NO: 707/ADD75-FI SCHEDULE NO. 2E GENERAL SERVICE 160% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Gen Service 100% L.F. by Function (Revenue = COS)	Kef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		803	0	0	0	368	0	92	0	141	202	0	0	0
428 429	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45846	0.00000	0.11491	0.00000	0.17535	0.25129	0.00000	0.00000	0.00000
430	Total trans and Dist Plant		1,144	13	а	327	886	а	92	0	141	202	D	D	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01167	0.00000	0.28612	0.32193	0.00000	0.08069	0.00000	0.12313	0.17646		0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,719	1,588	0	327	368	0	92	0	141	202	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58415	0.00000	0.12039	0.13546	0.00000	0.03395	0.00000	0.05181	0.07425	0.00000	0.00000	0.00000
	Seneral & Intangible Plant														
437	Tahor		401	60	139	15	28	-	6	-	10	7		1.6	136
438	Retail 100%, Class = # Bills		79					-					-		79
439	Retail 100%, Class = Net Plant														
440	General & Intangible Plant Total General & Intangible Plant Allocators		480 1.00000	60 0.12450	139 0.28964	0.03096	0.05792	0.09090	0.01265	0.00000	10 0.02123	7 0.01392	0.00000	0.00000	215 0.44918
441	General & Intangine Plant Allocators		1.00000	0.12450	0.28964	0.03090	0.05/92	0.00000	0.01265	0.00000	0.02123	0.01392	0.00000	0.00000	0.44918
	nergy Storage Plant														
444	Friengy - Production Total Sales				-	-	-		-	-			-		
44.5	Energy Storage Plant Total		0	0	0	0	0	0	. 0	0	0	0		0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	Velore														
449	Labor		_		_			_						- 2	
450	Retail 100%, Class = # Bills		47		-			-	131	-		1		11.2	42
451	Retail 100%, Class = Net Plant		4	2	0	1	1	-	0		0	0			0
452	Retail 100%, Class = T& D		2	0		1	1		0		0	0			
453	Retail 100%, Class - Metering		51		-	-	-	-				51	-	-	-
454	Retail 100%, Class – Dist Secondary Retail 100%, Class – Prod		2	- 2	-	-	-	-	2	-		- A	-	_	-
456	Retail 100%, Removed				-				-			-		- 3	
457	Wholesale 100%														
458	Other Plant Total		103	4	- 0	1	1.	0	3	0	0	51	0	0	42
459															
	Total Depreciation Expense		3,301	1,652	139	3/14	397	0	101	0	151	259		0	257
461 462	Total Depreciation Expense Allocators		1.00000	0.50037	0.04210	0.10409	0.12040	0.00000	0.03061	0.00000	0.04589	0.07858	0.00000	0.00000	0.07795
463															
	Taxes Other than Income Tax														
465	Labor		77	12	27	3	.5		1	-	2	-1	-	-	26
466	Nel Total Plant		578	241	10	119	1114	-	77		3.5	12			15
467	Transmission														
468 469	Distribution Primary Retail 100%, Removed		-				-	-							
470	Iotal Taxes Other		655	252	31	122	119	. 0	23	- 0	3/	23	0	. 0	41
4/1	Iotal Taxes Other Allocator		1.00000	0.38473	0.05686	0.18662	0.18180	D.DORROG	0.03555	0.00000	0.05639	0.03540		0.00000	0.06264
472										1400				2,5,446	
473															
	ncome Tax Expense	170-43	44.636	4 400	. 340	4.700	4.504		210	ė.	***	***		ė.	4.485
475	Total Revenue Total Oper, Exp. Before Tax	Line 13 Line 20	11,630 6,727	4,188 2,247	1,212	1,632 576	1,684 704	0	348 163	0	.564 294	550 368		0	1,452
4//	Net Oper, Income (NOI) before Tax	Line 20	4,903	1,910	1,090	1,056	9/9	a		0	28D	182	0	D	1,294
478	Interest Expense	Line 8'x WACC	1,180	481	30	245	729		44	-	68	44			39
479	NOI Before Tax Less Interest	In 477 - In 478	3,727	1,460	92	811	750		141	-	212	138		-	119
480															
491	State Income Tax Expense	U 470	2711		92	~ *	700					4.900			
482	Net Oper, Income Less Int. Exp. Fed & 5t Permanent Differences	Line 479 JSS Sch. 12	3,722	1,460	92	811	750 12	0	141	0	212	138		0	119
484	State Temporary Differences	JSS Sch. 12 JSS Sch. 12	(2,9/2)	(969)	149)		(350)		(71)		(128)	(81)		- 1	(66)
485	State Taxable Income	In 487:484	1,719	573	44	471	411	a	67	0	88	60		D	
486	State Income Tax Rate		5,50%	5,50%	5,50%	5.50%	5,50%	5.50%	5,50%	5,50%	5.50%	5,50%	5,50%	5,50%	

(350) 411 5.50%

(969) 573 5.50% 29

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

Page 160 of 230 Docket No. 2020005-F1 Schedule No. 28 General Service 100% Load Following by Function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Iotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Det.)	Ln 484 x Ln 486	114	53	3	19	19	COSTONIER	4	CONORIER	7	4	CONTORIER	Direct	CONTONER
489	State Portion of Direct Adjs.	JSS Sch. 12	114	53	9	19	0	- 0	0	0	ó	0	0	D	0
490	Lotal State Income Tax Exp.	Ln 487.489	209	82	- 5	45	42		8	<u>`</u>	12	8		-	
491															
497	Federal Income Tax Expense														
493	Net Oper, Income Less Int. Exp.	Line 479	3,722	1,460	92	811	750		141		212	138			119
494	Fed & St Permanent Differences	JSS Sch. 12	69	32	2	12	12		3		4	3			2
495	Fed Temporary Differences State Income Tax Exp. (Cur.)	355 Sch. 12 Line 487	(2,006) (95)	(939) (29)	(49)		(339)		(74) (4)		(124) (5)			-	(64 (3
497	Fed. Taxable Income	Ln 493:496	1,690	525	43	456	400		56		8/	59			54
498	Fed. Income Tax Rate	LII 423,430	21,00%	21.00%	21,00%		21.00%	21.00%	21.00%	21.00%	21.00%			21.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	In 497 z In 498	355	110	9	96	94	7 1116371	14		18	12	7 1 (341)	7 113171	11
500	Current NOL Adjustment	JSS Sch. 12	0						_						
501	Fed. Inc. Tax after Arijs. (Cur.)	Ln 499:500	355	110	9	96	84		14		18	12			11
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	421	197	10	72	71	-	16	-	26	16		-	13
503	State Income Tax (Def.) Deduction	Ln 486 x Ln 498	(24)	(11)	(1)		(4)	-	(1)		(1)			-	(1
504	Federal Income Fax (f1C)	PSS Sch. 12	(4)	(2)	(a)		(1)		(0)		(D)			-	(0
505	Federal income Tax (PTC)	ISS Sch. 12	(201)	(118)	(7)		(21)		(7)		(13)			-	(9
506 507	Federal Portion of Direct Adjs.	168 Sch. 12	(2)	(1)	(0) (2)		(0)		(0)		(0)			-	(0
508	Amort of Excess ADIT (EDIT) Total Federal Income Tax Exp.	JSS Sch. 12 Ln 501:507	(71) 475	(33) 142	9	134	(12) 117		19		(4) 25	(3)			12
509	rotar rederarmcome rax exp.	LII 301, 307	4/3	142	9	154	11,	-	19		23	17			12
510	Intal Current Fed. & St. Income Tax	Ln 487 i Ln 501	149	139	11	122	10/		1/		23	16		3	14
511	Total Deferred Fed. & St. Income Tax	In 488 + In 502:503	511	239	12	87	86		19		37	20			16
512	Total Direct Adjs.	In 489 + In 506	(2)	(1)	(0)		(0)	-	(0)		(0)				10
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(71)	(33)	(2)	(12)	(12)		(3)		(4)				(2
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)		(1)		(0)		(0)	(0)	-	-	(c
515	Fotal Amortization of PTC	Line 505	(201)	(118)	(7)		(21)		(7)	-	(13)	(8)	-	-	(9
516	Parent Debt Tax Adjustment	JSS Sch. 12	(25)	(11)	(1)		(4)	-	(1)	-	(2)			-	(1
517	Total Income Tax Expense	In 510:516	659	212	14	175	155	-	26	-	3.5	23	-		38
518															
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25,77%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.79%	0.00%	0.00%	25.769
	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	4,244	1.728	103	981	824		159		245	159			140
524	Interest Expense	Line 8 x WACC	(1,180)	(481)	[30)		(229)	_	(44)	_	(68)				(39
52.5	Permanent Diff Fed & State	ISS Sch. 12	69	32)	12.	12	-	3		4	3	-		,
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(1)	(0)	(0)	(0)		(0)		(0)	(0)			(0
527	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)		(0)		(0)	(0)			(0
528	Federal Income Tax (PTC)	JSS Sch. 12	(201)	(118)	(2)		(21)		(7)		(13)	(8)		100	(9
529	Amort of Excess ADII	JSS Sch. 12	(71)	(33)	(2)		(12)		(3)		(4)				(2
580	Parent Debt Tax Adjustment	JSS Sch. 12	(25)	(11)	(1)		(4)		(1)		(2)			-	[1
581 582	Temporary Diff Federal Deferred Tax Federal	ISS Sch. 17 Ln 531 z Ln 498	(2,006) 421	(939) 197	(48)	(341)	(339)	-	(74) 16		(124)	(78) 16	-		(64
533	Base for FIT Computation	Ln 523:532	1,245	372	32	345	301		49	-	63	43			40
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FIT Allowable	Ln 533 x Ln 534	331	99	9	92	80	0.20302	13	0.20.202	17	12		0.20302	11
526	Federal Portion of Direct Adjs.	JSS Sch. 12	[2]	(1)	(0)			-	(0)		(0)				10
53.7	Federal Income Tax (ITC)	FSS.Sch. 12	141	(2)	(0)	(1)	(1)	-	(0)		(0)	[0]	-	100	(0
538	Federal Income Tax (PTC)	ISS Sch. 12	(201)	(118)	(7)	(17)	(21)		(7)		(13)				(9
539	Amort of Excess ADIT	JSS Sch. 12	(71)	(33)	(2)		(12)		(3)		(4)				(5
540	Total FIT before Adding Deferred	Ln 535:539	53	(55)	(1)		46		3	-	(1)			1	(1
541	Total FIT - Deferred	Line 532	421	197	10	72	71		16	-	26	16		÷.	13
512	Total FIT - Current & Deferred	Ln 510:511	475	1/12	9	134	11/	-	19	-	25	17		-	12
543	the terror Toy (CCT) Calculation														
544 5	tate Income Tax (SIT) Calculation NOIBT	Line 44	4,244	1,728	106	881	824		159		245	159			140
		Line 27 x WACC	(1,180)	(481)	(30)		(229)	_	(44)		(68)				(39
546 547	Interest Expense Permanent Diff Fed & State	J55 Sch. 12	69	32	2	12	12	_	3		4	3			2

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

Page 161 of 230 DOCKET NO FIDENDIA SHIP FEMILE NO. FE GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Kef.	letel	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	114	53	3	19	19	-	4		7	4	-	-	4
550	Net FIT Allowable	Line 542	475	142	9	134	117		19	-	25	17	-	-	12
551	Parent Debt Tax Adjustment	JSS Sch. 12	(25)	(11)	(1)		(4)		(1)	-	(2)	(1)		-	(1
552	Base for SIT Computation	Ln 545:551	1,674	494	47	445	389		63	-	83	57			52
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05870	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	95	29	2	26	23		4		5	3			- 3
555	Total SIT - Deterred	Line 549	114	53	3	19	19		4		7	4			4
556 557	Total SIT - Current & Deferred	Ln 554:555	209	62	5	45	42		8	-	12	8			7
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(25)	(11)	(1)	(4)	(4)	-	(1)	-	(2)	[1]	-	-	11
560	Total FIT & SIT Based on Return	Lines 542,556	659	212	14	175	155		26		35	23		-	18
561	Total Income Tax Allocator		1.00000	0.37733	0.02096	0.26516	0.23549	0.00000	0.03925	0.00000	0.05372	0.03554	0.00000	0.00000	0.02756
562															
563															
	abor Allocator														
565	Production Base Demand		92	92					6	-			-		
566	Production Intermediate Demand		16	16	_	_		_	-	_		-			_
567	Production Peaking Demand		13	13	_		_	_	-	-	9	8		-	_
568	Production Solar Demand		0	0	_	_		_							
569	Production Base Energy		213		213										
570	Production Intermediate Energy		26		26										
571	Production Peaking Energy		11		11										
572	Production Solar Energy		34		34										
5/3	Subtotal Production		40/	121	285	a a	0	0	0	0	D	0	D	D.	a
574	Transmission		3.7	1	-	30			-		Y	2			_
575	Distribution		104				57		12		21	13			
576	Subtotal Prod. Trans and Dist		542	123	285	-30	57	0	12	0	21	13	0	0	0
577	Customer Accounts		203		_							1			202
578	Customer Service & Info.		37		-	_	-	_	_	-	-	2		-	37
5/9	Sales		41		-					-					41
580	Subtotal before Admin & Gen		823	123	285	30	57	-	12	-	21	14	-	-	280
581	Admin & General		369	.55	128	14	26		6		9	6			126
582 1	folal		1,192	178	413	44	83		18		30	20		- 20	406
593	Total Lahor Allocator		1.00000	0 14901	0.34668	0.03706	0.06933	0.00000	0.01514	0.00000	0.02541	0.01667	0.00000	0.00000	0.34071

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

Page 162 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2F GENERAL SERVICE DEMAND BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(1/1)	(15)
										Distribution					
Line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Demand by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
4	Rate Base														
2	Electric Plant in Service	Line 105	6,083,340	2,983,519	127,460	1,174,071	1,388,160		345,549		17,174	32,517			8,870
3	Accum. Depreciation & Amort.	Line 1/1	(1,714,534)	(1,119,790)	(58,975)	(169,752)	(252,/1/)		(93,804)		(5,385)	(10,246)			(3,866)
4	Net Plant in Service		4,368,806	1,869,729	69,485	1,004,319	1,135,463		251,745		11,789	22,271			5,005
5	Construction Work in Progress	Line 229	164,664	60,383	2,342	51,734	41,956	-	7,913	-	67	151			119
6	Plant Held for Future Use	Line 239	7,349	1,691	347	4,503	759		26		1	3			18
7	Working Capital	Line 265	130,458	36,187	31,981	25,477	27,351		6,221		220	1,205			1,815
8	Total Nate Base		4,671,277	1,967,990	103,155	1,086,033	1,205,530	•	265,905	-	12,078	23,629		-	6,956
	Revenue														
11	Class Revenue	Line 28/	733,110	315,020	76,640	130,174	162,582		37,294	_	1,049	5,416			4,985
12	Revenue Credits	Line 307	4,735	54	3	2,748	94		1,038	-	792	1			7
13	Total Revenue		737,845	315,073	76,643	132,872	162,676		38,332		1,841	5,417			4,992
14															
	Operating Expense														
16	Operations & Maintenance	Line 390	119,946	25,981	57,816	9,015	18,216		1,236	-	313	616		-	3,192
1/	Depreciation	Line 460	214,456	124,269	8,788	27,974	38/100		11,132	-	494	2,553	-		846
18	Tax Other Than Income Tax	line 470	45,833	18,965	2,3.56	9,955	11,508	-	7,566		121	778			135
19	Gain/Loss on Disposition		(313) 379,923	(134) 169,081	(5) 68,955	(72) 46,902	(81) 68,044		(18)	-	(1) 927	(2)			(0) 4,473
20 21	Operating Dipense before Tax Income Tax Expense	Line 517	49,303	15,972	873	14,219	14,986		17,916 2,848		115	3, <u>62</u> 6 230			4,473
22	Total Operating Expense	Line 517	429,226	185,053	69,828	61,120	83,029		20,764		1,043	3,856		-	4,533
23	rotal operating expense		720,220	100,000	03,420	01,125	03,023	-	20,704	-	2,000	3,030	-	-	-,,,,,,
	Return														
2.5	Net Operating Income Farned	In 13 - In 27	308,619	130,070	6,815	71,751	79,646		17,568		798	1,561			460
26	Nel Operating Income Required	Ln 8 z Ln 34	308,619	130,020	6,815	71,751	79,646		17,569		798	1,561			460
27	Return Excess/(Deticiency)	Ln 25 Ln 26	0												
28	Net Oper, Income Multiplier	MFR C-44	1:3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0		-	-	-		-	-	-	-	-	-	-
20															
	Total Class Cost of Service	Ln 26 + Ln 22 - In 12	733,110	315,020	76,640	130,174	162,587	-	37,294	-	1,049	.5,416			4,985
32	21.12.12.1	1.007.00	0.000	0.0415		0.040		0.000		0.00%		e eath	0.000	0.0004	0.000
33 34	Rate of Return Earned Rate of Return Requested	Ln 25 / Ln 8 JSS Sch. 14	6.61% 6.61%	6.61% 6.61%	6.61%	6.61%	6.61% 6.61%	0.00% 6.61%	6.61%	6.61%	6.61%	6.61%			6.61%
35	hate of neturn requested	355 SCH, 14	6.6175	0,0176	0.0174	6.61%	0.07%	0.0174	0.01%	0.01%	0.0176	0.01%	0.0176	0.0176	6.61%
36		Ln 31	/33,110	315,020	/6,6/10	130,124	162,582	_	37,291		1,049	5,416			4,985
3/		Ln 29	-		-		202,302	_	57,251		2,010	-			-
38		In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%	#DIV/01	0.00%		0.00%	0.00%			0.00%
39															
40															
	Gross Electric Plant in Service														
13	Production Plant Production Base Demand		1.942,068	1,942,068											
44	Production Intermediate Demand		167,054	162,058		-	-								
45	Production Intermediate Demand Production Peaking Demand		177,836	177,836					-	-	110				
46	Production Solar Demand		591,241	591,241				_							_
47	Retail 100%, Removed		33.44												
48	Production Plant Total		2,873,199	2,873,199	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Transmission Plant														
52	Production Base Demand		23,682	23,682	-	-		-							-
53	Production Intermediate Demand		1,393	1,393											
54	Production Peaking Demand		12,350	12,350	-	-	-	-							-
55	Production Solar Demand		13,717	13,717	-		-	-	-	4		(*)	-		-
56 57	Transmission Transmission - Radials		1,144,452	-	-	1,144,452	-	-	200			(5)		1.5	
57	Transmission - Radials Distribution Primary		12,077	-	-	12,077		-	-	-	-		-	-	-
59	Transmission Plant Total		1,207,672	51,142	. 0	1,156,530	. 0	. 0			. 0	. 0	. 0		· · ·
60	Transmission Plant Allocators		1.00000	0.04235	0.00000	0.95765	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
00	Transaction and Checkers 2		1.00000	3.04233	3.00000	0.33703	3.00000	3.03030	3.00000	3.00000	5.00000	3.00000	3.00000	3.00000	3.00000

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

Page 163 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2F GENERAL SERVICE DEMAND BY FUNCTION

	0.00568	31,563 31,563 0.01821		3.00000 - - - -	
Cola Food and Frame Plant Application Plant Application Plant Application Plant Application Plant Application Plant Plant Application Plant Pl	16,693 0,0000 16,693 16,693 0,00568	31,563 31,563 0.01821		3.00000 - - - -	
Pod and Trans Plant Allocators 1,00000 0,10600 0,000000 0,00000 0,00000 0,00000 0,00000 0,00000 0,000000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,00000000	16,693 0,0000 16,693 16,693 0,00568	31,563 31,563 0.01821		3.00000 - - - -	
1,349,236 1,34	16,693 16,693 0.00568	31,563 31,563 0.01821		3 3	:
	16,693 16,693 0.00568	31,563 31,563 0.01821		3 3	:
	16,693 16,693 0.00568	31,563 31,563 0.01821			
	16,693 16,693 0.00568	31,563 31,563 0.01821			
Distribution Secondary (NUS) Distribution Secondary (NUS) Distribution Secondary (NUS) Distribution Secondary (NUS) Distribution Melaring Statistics	16,693 16,693 0.00963 16,693 0.00568	31,563 31,563 0.01821			-
71 10 10 10 10 10 10 10	16,693 0.00963 16,693 0.00568	31,563 31,563 0.01821			-
	16,693 0.00963 16,693 0.00568	31,563 0.01821			-
72 Visolation	16,693 0.00568	0.01821			-
1	16,693 0.00568	0.01821			
	16,693 0.00568	0.01821			
77	16,693 0.00568		41 414-1-1-1	0	0
Total Trans and the Plant 9,841,019 51,142 0 1,165,00 1,349,216 0 815,855 0	0.00568	31 563	0.00000	0.0000	0.00000
79 TelaTrans and Dist Plant Allocators 1,00000 0,01239 0,00000 0,39324 0,45876 0,00000 0,11420 0,00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00568				
90 Sept. Total Prod. Trans and Dist Plant S814_217 2.934_M1 0 1.156_530 1.349_236 0 315.855 0 0 0 0 0 0 0 0 0					
81 Total Prod, Trans and Dist Plant 5,814.217 2.924,141 0 1.156,530 1,149,236 0 335,855 0 82 lotal Prod, Trans and Dist Plant Allocators 1.00000 0.50296 0.00000 0.19891 0.2206 0.00000 0.0576 0.00000 83		0.01073	0.00000	0.00000	0.00000
82 Total Prod, Trans and Dist Plant Allocators 1,00000 0,50296 0,00000 0,19891 0,73206 0,00000 035776 0,00000 83	16,693	31,563	3 0	0	. 0
	0.00287				
84. General & Inlangible Plant					
85 Lubor 266,765 65,178 127,460 17,541 38,944 - 9,694 86 Retail 100% Clars - V Bills 2,920	482	954	1		6,513 2,920
60 netal 100s, tabs of this 2,520 87 Retal 100s, tempored					2,920
88 General & Intanglike Plant Total 269,685 65,178 127,460 17,541 38,944 0 9,694 0	482	954	. 0	0	9,433
89 General & Intangible Plant Allocators 1.00000 0.24168 0.47262 0.06504 0.14441 0.00000 0.03595 0.00000	0.00179	0.00354	0.00000	0.00000	0.03498
90					
91 Energy Straage Plant					
52. Energy Production Total Sales 9. Energy Springer Plant Total 0 0 0 0 0 0 0 0 0 0	0) 0) 0	0	0
95 Energy storage train 10 at 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00000				
95	0.550000	3.33300	0.00000	5.50000	0.00003
96 Other					
97 tation		7	-	-	-
98 Retail 100%, Class = 4 Bills (\$63}			-		(563)
99 Retail 100%, Class - T&O OR Retail 100%, Denoved					
101 Molesak 1006				3	-
192. Production Base Demand					
103 Other Plant Total (563) D D D D D D O O	D	0	D D	D	(563)
104					
105 Total Gross Electric Plant in Service 6,083,340 2,989,519 127,460 1,174,071 1,388,180 0 345,549 0					
1 00000 0.49143 0.07095 0.19300 0.27819 0.00000 0.0589 0.00000 107	0.00782	0.0053.5	5 0.00000	0.00000	0.00146
108					
109 Accumulated Depreciation					
110 Production Plant:					
111 Production Base Demand /90,628 /90,628		-	-		-
112 Production intermediate Bernard 99.788 -9.758 13 Production Peaking Pownard 124,156			-		
11.3 Production Feeding Demand 17.4,156 1.74,156			-		-
11% Plantill 10%, Jennoved					
116 Production Plant Total 1,083,705 1,083,705 0 0 0 0 0 0 0	0) 0	0	0	0
117 Production Plant Allocators 1.00000 1.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118					
119 Transhiston Plani 110 Protect (in Base Demand 4,056					
700 Writing in a fast Demand 4,056			-		-

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 164 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2F GENERAL SERVICE DEMAND BY FUNCTION

Control Procession Front United Control Procession United Control Procession Co	_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
18	line No.		Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	Secondary (MDS)	Services		Equipment	Facilities	Customer Billing/Info. CUSTOMER
18 18 18 18 18 18 18 18	122								-	-	18	-	1-	-	-	
1.	123							-	-	-	-	-		-		-
18	12.5												- 2		15	
15.764 1	126			.,			1,000									
Second S	127			167,564	5,928	0	161,636	0	0	0	0	0	0	0	0	0
10 10 11 11 12 12 13 13 13 13	128	Transmission Plant Allocators		1.00000	0.03538	0.00000	0.96462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1	129															
State Stat																0.00000
Second Procession Procession	137	Prod and Trans Plant Allocators		1,00000	0.87082	DOMOG	0.12918	U.DORKI	D.DOMOU	U.UUDUN	U.UKKUU	0.00000	U.ODIAIO	0.00000	U.OUGHO	U.ORANO.
14 15 15 15 15 15 15 15		Distribution Plant														
Section Sect	134			234,698				234,698								
1	135			-		-	-		-							-
Second	136			89,319	-	-	-	-	-	89,319			-	-	=	-
Second S	137				-	-	-	-		-				-		-
10	138				-	-	-	-	-	3	-	5,167		-	-	-
14 15 15 15 15 15 15 15				9,805	-	-	-	-	-				9,805	-		-
14 Distribution 15 (quipment 18 18 18 18 18 18 18 1	141															
18 Internation 18 18 18 18 18 18 18 1	142									-			-			
Mart	243			338,983	0	0	0	234,698	g	89,319	0	5,162	9,805	0	0	0
March Marc	144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	D.69236	0.00000	0.26349	0.00000			0.00000	0.00000	0.00000
1	14.5															
Second S	146															0
1,596,12 1,089,13 1,989,13	147	Total Trans and Dist Plant Allocators		1.00000	0.01170	0.00000	0.31909	0.46333	0.00000	0.17633	0.00000	0.01019	0.01936	0.00000	0.00000	0.00000
1,000 1,00		T-1-10-1 T-1-101+01-1			1.000 ()	ā	*****	224.500		00.240		5.600	0.001			0
1																0.00000
1	151	total 100, Halls and Dist Hall Mocators		1.00500	0.00320	0.0000	0.10101	0.24735	0.00000	0.03017	0.00000	9.90323	0.00017	0.00500	5.50000	0.00505
1		ieneral & Intangible Plant														
1	153	Labor		123,430	30,157	58,975	8,116	18,019		4,485		223	441			3,014
March Marc	154															
1,000	155							-		-	-	-			-	782
Second Part Part	156															3,795
Series Principal Principal Series Seri		General & Intangible Plant Allocators		1.00000	0.24279	0.47479	0.0653/1	0.14507	0.00000	0.03611	0.00000	0.00179	0.00355	0.00000	0.00000	0.03056
		merov Storiano Plant														
St. Leng's Storage Plant Notations 0	160															
Also	161			0	0	0	0	0	0	0	- 6	0	0	0	0	0
March Marc	162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1	163															
March Marc						_							_			
Second S					D.	· ·	· u	0	-		-	L)		-	-	0 70
Mode	167			20												70
100 100	168									-	-					
17 Total Accinimated Repreciation 1,714,528 1,119,760 58,979 10,975 252,717 0 93,804 0 5,185 10,246 0 0 0 0 0 0 0 0 0	169			70	0	0	0	0	0	0	0	0	0	0	0	70
1,00,000	1/0															
175 175								4000000								3,866
Variable Variable	1/2	Total Accum Deprec Allocators		1.00000	0.65312	0.03440	0.09901	0.14740	0.00000	0.051/1	0.00000	0.00314	0.00598	0.00000	0.00000	0.00225
75 Medical Service	173															
26 Production Gross Plant 2,873,159 2,873,159 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		let Plant in Service														
77 Production Review 1,083,705 0 0 0 0 0 0 0 0 0	176			2 873 190	2 873 100	i i	0	n	0	0	0	0	0		0	0
1/48/199 1/48/199 2/88/199 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	177															0
7/9 Production Net Mant Allocators 1,00000 1,00000 1,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	178							0					0	0	0	0
80 1.00 1,207,672 51,142 0 1,156,530 0 0 0 0 0 0 0 0 0	179													0.00000		0.00000
	180															
82 Transmission Reserve (167,564) (5,928) 0 (161,636) 0 0 0 0 0 0 0	181															.0
	182	Transmission Reserve		(167,564)	(5,928)	0	(161,636)	0	0	0	0	0	0	0	0	0

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY FE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 165 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
Line.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Demand by Function	Ref.	Lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)	ner.	Total	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
_										74.55					10/24/2014/2014
183	Transmission Net Plant		1,040,108	45,214	0	994,894	0	0	0	0	0	0	0	0	0
184	Fransmission Net Plant Allocators		1.00000	0.01347	0.00000	0.95653	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185	Distribution Gross Plant		1.733.347		_	_	1.349.236	_	335,855	_	16.693	31,563		_	_
187	Distribution Gross Mant Distribution Reserve		(338,983)	0	0	.0	(234,698)	0	(89,319)	0	(5.162)	(9,805)	0	D O	0
188	Distribution Net Plant				0	0	1,114,538	0	246,536	0	11,530	21,759	0	0	0
188	Distribution Net Plant Allocators		1,394,363	0.00000	0.00000	0.00000	0.79932	0.00000	0.17681	0.00000	0.00627	0.01560	0.00000	0.00000	0.000000
190	Distribution Net Plant Andicators		1.00000	0.00000	0.0000	0.00000	0.73932	0.00000	0.17661	0.0000	0.00627	0.01360	0.00000	0.00000	0.00000
191	General & Intangible Gross Plant		269,685	65,178	127,460	17,5/1	38,944	g	9,694	U	482	95/1	D	0	9,433
192	General & Intangible Reserve		(124,212)	(30,157)	(58,9/5)	(8,116)	(18,019)	a	(4,485)	0	(223)	(441)	D	D	[3,795
193	General & Intangible Net Plant		145,473	35,021	68,485	9,475	20,925	0	5,209	0	7.59	512	0	0	5,638
194	General & Inlangible Net Plant Allocators		1.00000	0.24074	0.47077	0.06479	0.14384	0,00000	0.03581	0,00000	0.00178	0.00352	0.00000	0.00000	0,03876
195	CLICING HIMEGON: IT I THOM SHOULD		120000	11.67977	0.47071	0.047.5	0.24304	THE PERSON NAMED OF	0.001	Q, CATINGAT	0.001270	0.01.04	11,111,111	0.00010	17,317,0
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0		0	0	9	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	Ü	Ü	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.000000	0.00000	DODOOG.G	0.00000	0.00000	D.DOODG	0.00000	D.DHOOH	0.00000	0.00000	0.00000	аларано	0.00000
200	0/														
201	Other Gross Plant		(563)	0	0	0	0	0	0	0	0	0	0	0	[563
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	ō	(0)	0	(0)	(0)		n	(70
203	Other Net Plant		(633)		(0)		(0)	0	(0)		(0)	(0)		0	[633
204	Other Net Plant Allocators		1.00000	0.00001	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99998
205															
206	Total Gross Plant		6,083,340	2,989,519	127,460	1,174,071	1,388,180	a	345,549	0	17,174	37,517	0	D	8,870
207	Total Reserve		(1.714,534)	(1,119,790)	(58,975)	(169,752)	(252,717)	0	(93,804)	0	(5,385)	(10,246)	0	0	(3,866
208	Total Net Plant in Service		4,368,806	1,869,729	68,485	1,004,319	1,135,463	0	251,745	0	11.789	22,271	0	0	5,005
209	Total Net Plant Allocators		1.00000	0.42797	0.01568	0.22988	0.25990	0.00000	0.05762	0.00000	0.00270	0.00510	0.00000	0.00000	0.00115
210															
211															
212 0	onstruction Work in Progress														
213	Production Base Demand		49,081	49,081											
214	Production Intermediate Demand		6,290	6,290											
215	Production Peaking Demand		4,108	4,108											
216	Production Solar Demand		885	865	-			-					-		
217	Transmission		52,051		-	52,051		-	€:					-	
118	Distribution Primary		41,95/		-		41,957	-	-		7			-	-
719	Distribution Primary (MDS)		-	-	-	-		-	2	-				-	-
220	Distribution Secondary		7,893		-	-		-	7,893				-		-
221	Distribution Secondary (MDS)														
222	Distribution Service		65		-	-		-			65				
223	Distribution Metering		147	-	-	-	-	-	-			147	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	(5)	-	-	100	-	2.	-
225	Distribution IS Equipment			-	1000	-	-	-	5			-	-	-	-
226	Tahoi		4,994	1,220	2,386	328	779.	-	181	-	9	18	-	-	122
227	Retail 100%, Class = Net Plant		(2,807)	(1,201)	[44]	(645)	(730)	-	(162)		(8)	(14)			(3)
228	Retail 100%, Removed														
229	Total Construction Work in Progress		164,664	60,383	2,342	51,734	41,956	0	7,913	0	67	151	0	0	119
230	Total Construction Work in Progress Allocator		1.00000	0.36670	0.01422	0.31418	0.25480	0.00000	0.04805	0.00000	0.00040	0.00091	0.00000	0.00000	0.00072
231															
232															
	lant Held for Future Use		4 ***	4											
234	Production Base Demand		1,191	1,191											
235	Production Peaking Demand					4.000									
236	Transmission Distribution Primary		4,455 653	-	-	4,455	14.00					~	-		-
	Distribution Primary Labor		653	-	34/	48	653 106	-	26	-	1		-	-	
238			7,349	1/8	347					- 0	1	3	- n	- D	18
240	Plant Held for Future Use Total Plant Held for Future Use Allocator		1.00000	1,691 0.23014	0.04725	4,503 0,61273	759 0.10335	0.00000	76 0.00359	0.00000	0.00018	0.0003.5	0.00000	0.00000	0.00241
241	Figure residing Future Use Allocatos		1.00000	0.25014	0.04725	0,61273	0.10535	D.DORHOUG	0.00559	U.URKO	0.00018	0.00045	0.000(80)	0.00000	0.00241
241															
	Vorking Capital														

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 166 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne:			- 1	Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
0.	Gen Service Demand by Function (Revenue = COS)	Ref.	lotal	Capacity DEMAND	Energy ENERGY	Capacity DEMAND	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary DEMAND	(MDS) CUSTOMER	Services CUSTOMER	Metering CUSTOMER	Equipment CUSTOMER	Facilities DIRECT	Billing/Info
44	Production Base Demand		18,431	18,431	-	-	-	-			-	1-	-	-	
15	Production Intermediate Demand		1,919	1,919	-	-	-	-	90	-	-	-	-	1.5	-
16	Production Peaking Demand		2,093	2,093	-	-	-	-	-	-		-	-	-	
47	Production Base Energy		36,875		36,875			-	50			A.		-	
48	Production Intermediate Fnergy		-		-			-					-		
49	Production Peaking Energy		31,003		31,003										
50	Production Solar Demand		276	276	-			-							
51	Energy Avg Rate Sales		-	-	-	-	-	-	-	-			-	-	
52	Distribution Metering		-		-		-	-	(+)					3	
53	Labor				-	100		-	190	-		9		-	
54	WTD ORM Expense		(81,832)	(17,761)	(39,523)	(6,183)	(12,452)	-	(2,896)	~	(714)	(578)	-	100	(2,
55	Relail 100%, Class = # Bills		3,780		-			-					-		3,
56	Retail 100%, Class = Prod		(57,576)	(57,576)											
57	Retail 100%, Class - Net Plant		111,906	47,893	1,754	25,725	29,085	-	6,448		302	570			
8	Retail 100%, Class – T&D		(21,078)	(367)	-	(8,289)	(9,670)	-	(2,407)	91	(120)	(226)		-	
59	Retail 100%, Class = Metering		962	-	-	-	-	-	-	-	-	962	-	100	
60	Refail 100%, Removed		-	-	-	-	-	-	3	-	7	8	-		
61	Wholesale 100%			-	-	-	-	-					-		
52	Gross Prod Plant		(2,497)	(2,497)											
63	Gross Total Plant		89,350	43,909	1,872	17,244	20,389		5,075		252	478			
54	Gross Trans Plant		(3,155)	(134)		(3,02.1)		-	-	-					
55	Total Working Capital		130,458	36,187	31,981	25,477	27,351	a	6,221	0	220	1,205	0	0	
6	Iotal Working Capital Allocator		1.00000	0.27739	0.24514	0.19529	0.20966	0.00000	0.04768	0.00000	0.00169	0.00924	0.00000	0.00000	0.0
67															
68															
	otal Rate Base		0.020.00	10.00			3 2 2 2	0	1.000		100000	0.00			
70	Gross Electric Plant in Service		6,083,340	2,989,519	127,460	1,174,071	1,388,180		345,549	0.	17,174	32,517	0	0	
71	Accumulated Depreciation		(1,714,534)	(1,119,790)	(58,975)	(169,752)	(252,717)	0	(93,804)	0	(5,385)	(10,246)	0	0	(3,
/2	Net Electric Plant in Service		4,368,806	1,869,729	68,485	1,004,319	1,135,463	g	251,745	0	11,789	22,2/1	0	D	5,
73	Construction Work in Progress		164,664	60,383	2,342 347	51,734	41,956	0	7,913	0	67	151	0	D D	
74	Plant Held for Future Use		7,349	1,691		4,503	7.59		26		1			-	
75	Working Capital		130,458	36,187	31,981	25,477	27,351	0	6,221	0	220	1,205	0	0	1,
76	Total Rate Base		4,671,277	1,967,990	103,155	1,086,033	1,205,530	0	265,905	0	12,078	23,629	0	0	
77	Total Rate Base Allocator		1.00000	0.42130	0.02208	0.23249	0.25807	0.00000	0.05692	0.00000	0.00259	0.00506	0.00000	0.00000	0.00
9															
	The American														
80 <u>9</u> 81	Retail Sales of Electric		710,585	292,494	76,640	130,124	162,582		37,294		1,049	5,416			4,
22	Production Solar Demand		22,525	22,525	× 0,1940	130,124	102,362		52,234		1,049	5,416			4
33	EV Solution		22,025	22,525	_	_		_							
84	Lighting Facilities Revenue		-		-	-		-							
35	Retail Revenue		/33,110	315,020	/6,649	130,124	162,582	-	37,291	-	1,049	5,416			- 4
36	Wholesale 100%		/53,110	513,920	70,010	150,124	102,362	-	37,291	-	1,015	3,416	-	-	
87	Total Class Revenue		733,110	315,070	76,640	130,174	167,587	а	37,794	0	1,049	.5,416	0	D	4
38	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.42970	0.104.54	0.17750	0.22177	0:00000	0,05097	0.00000	0.00143	0.00739	0,00000	0.00000	
9	total netall sales of Fielding & Digning Allocator		1.00000	11.42970	0.104.94	0.17730	0.22112	0.00000	G,U SIONE?	Q.LANKAY	0.0014-3	0.00034	0,000,00	G.GDGRO	0.0
90	Function Allocator for Electric Revenue:														
91	Return + Pretax Op Exp		688,542	299,101	75,770	118,653	147,690	-	35,484	100	1,725	5,187			4
32	Less Lighting Facilities		088,342	299,101	75,770	118,033	1/17,090	-	35,484		1,723	3,187		-	"
13.	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		688,542	299,101	75,770	118,653	147,690	-	35,484	-	1,775	5,187			4
14	Function Allocator for Electric Revenue		1,00000	0.43440	0.11004	0,17233	0.71450	0.00000	0.05153	0.00000	0.00251	0.00753	0.00000	0.00000	0.01
5	Punction value and the Part Inc. Revenue		LANKAGA	(0.45440)	().1 Ithe	0,17255	0.7 (4.37	D. MARKIC	0.03125	U.CANIKAT	0.00231	0.007.55	U.UKKKA)	G.GDGWO	0.0
6															
	Revenue Credits														
8	Transmission		2,718			2,/18									
9	Distribution Primary		61	-	1.7	2,718	61	7	5	-		- 2	7		
10 10	Distribution Frimary Distribution Secondary		1,031		-		b1	-	1,031	-	-	7.	-		
11	Distribution Service		1,031 791	_	-	-	-	-	3,051		791	- 2	-	-	
			791		-			-			.791				
12	Lighting Facilities Retail 100%. Class – # Bills		7												
			,		-	-		-					-		
304	Retail 100%, Class – Prod		-		-		-	-	-	-				-	

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 167 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
16. O.	Gen Service Demand by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-		-	-	-	-	-						
306	Rate Base		127	51	3	30	33	-	7	-	0	1	-	-	
307	Total Revenue Credits Total Revenue Credits Allocator		4,735 1.00000	0.01.13D	9.00059	2,748 0.58031	94 D.D1980	0.00000	1,038 0.71972	D.00000	/92 0.16771	0.09014	0.00000.0	ODODD.D	0.0014
309															
	OSM Expense Production Demand														
313	Production Base Demand		9,1/9	9,1/9	-			_	0.0					2	
314	Production Intermediate Demand		782	/82		-	-	-		-	4		-		
315	Production Peaking Demand		1,371	1,371		-	-	-		-			-		-
316	Production Solar Demand		3,744	3,744						-	-	100			
317	Production Demand O&M Subtotal		15,077	15,077	0	0	0	0	0	0	9	0		0	
318 319	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
	Production Energy														
321	Production Base Energy		33,582		33,582			-		-					
322	Production Intermediale Fnergy		3,046		3,046	-	-	-	-	-		-	-	-	-
323	Production Peaking Energy		2,722		2,722						-	-		-	
324	Production Solar Energy		2,543		2,543				-				· · · ·	-	
32.5 32.6	Production Energy OSM Subtotal		41,893	U.U0000	1.00000	0.00000	0.00000	0.00000	0.0000U	0.00000	0.0000	0	0.00000	0.00000	0.0000
327	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	D.00000	0.00300	0.0000	0.00000	0.00000	0.00000	0.00000	0.0000
328	Production O&M Total		56,970	15,077	41,893	.0	0	a	0	0	D	0	0	D	
329	Production O&M Total Allocators		1.00000	0.26464	0.73536	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
330															
	Fransmission														
332	Production Base Demand		66	66	-	-	-	-	- 1		-	-	-	-	-
533	Production Intermediate Demand		4	4	-	-	-	-	-	-	-		-	-	-
434 33.5	Production Peaking Demand Production Solar Demand		34	34	-	-	-	-	-	i i	-	-	-	-	-
336	Transmission		5,784	38	-	5,784	-	-							-
337	Transmission Radials		34			34									
338	Transmission O&M Total		5,960	143	0	5,818	0	0	0	0	0	0	0	0	
339	Fransmission O&M Allocators		1.00000	0.02396	0.00000	0.97604	0.00000	0.00000	0.00000	0,0000	0.00000	0.00000	0.00000	0.00000	0.00000
310															
	Distribution		12,142												
343	Distribution Primary Distribution Secondary		2,724		-	-	12,142	-	2,724				-		-
344	Distribution Service		2,724						2,724		238				
345	Distribution Metering		682		-		_				2,0	682		-	_
316	Lighting Facilities		-					-				-		2.	
347	EV Solution		-	-	-	-	-	-	-	-		16		-	-
348	Distribution IS Equipment		-	-	-		-	-	-	-	-	-	-	-	-
349	Distribution C&M Total		15,787	0	0		12,142		2,724	0	238	682	0	0	
350 351	Distribution Q&M Allocators		1.00000	0.00000	0.00000	0.00000	0.76914	0.00000	0.17257	0.00000	0.01510	0.04320	0.00000	0.00000	0.00000
	Customer Accounting														
353	Distribution Service		_					_	100					196	
454	Distribution Melecing		17		-			-	-			17		-	
355	Retail 100%, Class = # Bills		1,859							-					1,859
356	Customer Accounting O& M		1,876	0	0	0	0	0	0	0	0	17	0	0	1,859
357 358	Customer Accounting O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		99												95
361	Customer Serv & Info. O& M		99	- 0	- 0		. 0	- 0	- 0	. 0	D	- 0	- D	- D	9
362	Customer Serv & Info. O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	1.0000
363															
364 9															
365	Retail 100%, Class - 4 Bills		100												100

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

Page 168 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Gen Service Demand by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		400	0	0	0	0	0	0	0	0	0	0	0	400
367	Sales O&M Allocators		1.00909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368	Admin and General														
370	Tabor		33,088	8,084	15,809	2,176	4,830	-	1,202		60	118			808
371	Distribution Primary														
372	Gross Total Plant		5,448	2,677	114	1,052	1,243	-	309		15	29			8 79
373	Retail 100%, Class – 4 Bills Retail 100%, Class = 18.0		79		-			-	0			- 3		- 5	/9
375	Retail 100%, Resid. Cust		-		-		-	_			4			3	
376	Refail 100%, Removed		-	1.00	-	-		-	2	-			-	1.5	-
377	Wholesile 100%						-			-		9			
378	Admin & General O&M		38,615	10,762	15,923	3,227	6,074	0 00000	1,512	0	75	147	0	0 00000	895
379 380	Admin & General O&M Allocators		1.00000	0.27869	0.41236	0.09357	0.15729	0.00000	0.03915	0.00000	0.00195	0.00382	0.00000	0.00000	0.02318
	Recoverable Clause O&M														
1632	Retail 100%, Removed		-	-	-	-	-	-	8	-			-	0.5	-
383	Wholesale 100%				-	-	-		-	-		- 3			-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385	Total 08M		119,707	25,981	57,816	9,045	18,216	0	4,236	0	313	846	0	0	3,253
	Fotal D&M Allocators		1.00000	0.21704	0.48298	0.07556	0.15217	0.00000	0.03539	0.00000	0.00262	0.00707	0.00000	0.00000	0.02717
388	Total Daily Allocators		1.00000	0.21704	0.462.30	0.07330	0.1321/	0.00000	0.03333	0.00000	0.00202	0.00707	0.00000	5.00000	0.02717
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		239												239
390	Iotal Adjusted O&M		119,946	25,981	57,816	9,045	18,216		4,236		313	846			3,492
391															
392															
	Depreciation Expense Production Plant														
395	Production Base Demand		85,602	85,602											
396	Production Intermediate Demand		6,051	6,051	-			-							
397	Production Peaking Demand		8,514	8,514	-	-	-	-	-	-	1-	0	-	-	-
398	Production Solar Demand		18,313	18,313	-	-	-	-	-	-	-	9	-	-	-
399 400	Refail 100%, Removed Production Plant Total		118,480	118,480		. 0	. 0	- 0	- 0		- D	- 0	- 0	- D	. 0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.0000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0,00000
402			1100000	1				0,000	0.000	0,0	3,0000	0.000		3.30	0,0000
403 1	Fransmission Plant														
404	Production Base Demand		138	438			-	-	+3	-	-5			-	-
406	Production Intermediate Demand Production Peaking Demand		26 253	26 258		- 1			3		1				-
407	Production Peaking Demand		288	288			÷	- 1	7			- 5		- 7	
408	Transmission		26,381	7,110		26,381									
409	Transmission Radials		266			266		-							
410	Distribution Primary			-			-		-	-	-	-	-	-	-
411	Transmission Plant Total		27,651	1,004	ŋ	26,647	0	g	0	0	0	0		0	0
412	Transmission Plant Allocators		1,00000	0.03631	0.00000	0.96369	0.00000	D.DOOQQ	0,00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000
414	Total Prod and Trans Plant		146,131	119,484	0	26,647	_0	- 0	0	0	.0	0	0	0	
415	Prod and Trans Plant Allocators		1.00000	0.81765	0.00000	0.18235	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
416															
	Distribution Plant														
418	Distribution Primary		35,581		-	-	35,581	-		-	19	100			-
419	Distribution Primary (MUS) Distribution Secondary		10,169	. 3			1		10,169	1		12	-		-
421	Distribution Secondary (MDS)		10,1119		-			-	***,104						
422	Distribution Service		459								459				
423	Distribution Metering		1,986		-	-		-	~		100	1,986			-
424	Lighting Facilities		-		-	-		-	-	-				-	
425	Distribution IS Equipment		-	-	-	-	-	-	9	-	-		-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	~	-	-	-

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - BINAL SETTLEMENT
PROJECTED TO DIVELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 169 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Т										Distribution					
ne.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Demand by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		48,196	.0	0	0	35,581	0	10,169	0	459	1,986	0	0	
128	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.73826	0.00000	0.21099	0.00000	0.00953	0.01121	0.00000	0.00000	0.0000
429	with the second							_							
430	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		75,847	1,004 0.01324	0.00000	76,647 0.35133	35,581 0,46912	0.00000	10,169 0.13407	0.00000	0.00606	0.02619	0.0000.0	0.0000.0	0.0000
432	That Trans and this Plant Allocardis		LANKING	1001324	D.D.A.R.	0.51145	Dettais	DOMEST	0.13407	U. DANKAI	GARIDGE	0.00 814	(Linking)	GABORE	U.UIKIU
433	Total Prod, Trans and Dist Plant		194,326	119,484	0	26,647	35,581	. 0	10,169	0	459	1,986	0	0	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61486	0.00000	0.13712	0.18310	0.00000	0.05233	0.00000	0.00236	0.01022	0.00000	0.00000	0.0000
435															
	Seneral & Intangible Plant			10.5-											
437	Tabot Relail 100%, Class = # Bills		18,382	4,491	8,783	1,209	7,684	-	668	-	.38	66	-		44
439	Retail 100%, Class = 4 bills Retail 100%, Class = Net Plant		2.39		-			-					-		2.5
440	General & Intangible Plant Total		18,641	4.491	8,783	1,209	2,684	0	668	0	33	66	0	0	70
441	General & Intangible Plant Allocators		1.00000	0.24093	0.47115	0.06484	0.14395	0.00000	0.03583	0.00000	0.00178	0.00352	0.00000	0.00000	0.0379
412															
	nergy Storage Plant														
444	Friengy - Production Total Sales				-	-	-		-	-		-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0		0	0	0	
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
447	Whor														
449	tabor		_								1.0			- 2	
450	Retail 100%, Class = # Bills		137					_	2					2	13
451	Relail 100%, Class = Nel Plani		309	132	5	71	80	-	18		1	2			
452	Retail 100%, Class = T&D		121	2		47	55		14		1	1			
453	Retail 100%, Class - Metering		498		-	-	-	-				498	-	-	-
454	Retail 100%, Class – Dist Secondary		261	-	-	-	-	-	264	-	-	-	-	-	-
455	Retail 190%, Class = Prod		160	160	-	-	-	-	(0)	-	14	0	-	-	-
456 457	Refail 100%, Removed Wholesale 100%		-	-	-	-	-	-	-3	-	-	-	-	-	-
458	Other Plant Total		1,489	294		118	136	. 0	295	. 0	. 2	501			138
459	Other Prent Poten		2,460	234		110	1.80		233	· ·		301		0	130
460 1	Total Depreciation Expense		214,456	124,269	8,788	27,974	38,400	0	11,132	0	494	2,553	0	0	846
461	Total Depreciation Expense Allocators		1.00000	0.57946	0.04098	0.13044	0.17906	0,00000	0.05191	0,00000	0,00230	0.01190	0.00000	0.00000	0,00395
462							7								
463															
	axes Other than Income Tax		200.00	1000	1-9-7-1				2000			0.00			
465	Tabor Net Total Plant		3,543 42,290	866 18,099	1,693	9,722	10,991		129 2,437	-	6 114	13 216	-	-	48
467	Transmission		47,790	18,099	titus	4,777	10,991	-	2,417		114	/10			42
468	Distribution Primary		_				_	_							
469	Retail 100%, Removed		-	-					-	_	-	-		-	
470	Total Taxes Other		45,833	18,965	2,356	9,955	11,508	0	2,566	0	121	128	0	0	133
4/1	Lotal Taxes Other Allocator		1.00000	0.413/8	0.05140	0.21/20	D.25110	0.00000	0.05598	0.00000	0.00263	0.00498	0.00000	0.00000	0.00290
472															
473															
474	ncome Tax Expense Total Revenue	Line 13	737,845	315,073	76,643	132,872	162,676	ō	38,332	0	1,841	5,417	0	Ó	4,992
476	Total Oper, Exp. Before Tax	Line 13 Line 20	379,923	169,081	68,955	46,902	68,044	0	17,916	0	927	3,626	0	0	
4//	Net Oper, Income (NOI) before Tax	Life 20	357,922	145,992	/,688	85,970	94,632	g	20,416	0	919	1,791	0	D	519
478	Interest Expense	Tine 8 x WACC	85,830	36,160	1,895	19,955	22,150		4,886		222	434			128
479	NOI Before Tax Less Interest	In 477 - In 478	277,098	109,833	5,793	66,015	77,480		15,530		691	1,357		-	391
480															
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	272,093	109,833	5,793	66,015	72,462	0	15,530	0	691	1,357	0	0	39
483	Fed & St Permanent Differences	JSS Sch. 12	4,908	2,412	103	947	1,120		279	-	и	26	-	-	
484	State Temporary Differences	JSS Sch. 12	(248,400)	(72,928)	(3,109)			-	(8,429)		(419)	(793)			[210
485 486	State Taxable Income State Income Tax Bate	In 487:484	178,601 5,50%	39,317 5.50%	2,786 5,50%	38,377 5,50%	39,738 5,50%	0 5.50%	7,379 5,50%	0 5.50%	786 5.50%	590 5,50%	D 5.50%	5,56%	183 5.50
486	State Income Tax (Cur.)	Ln 485 x Ln 486	7,073	2.162	153	2,108	2.186	5.50%	5.50%	3.5(Fib	1.50%	5.50% 32	3,3(%)	2.20%	5.505
407	State medalic rax (our.)	LI 403 K LI 409	7,075	2,102	133	2,108	2,186		400		10	32			10

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 170 of 230 DOCKET NO: 7074D075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(24)	(15)
line No.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
NO.	Gen Service Demand by Function (Revenue = COS)	Ref.	Iotal	Capacity DEMAND	Energy ENERGY	Capacity DEMAND	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary DEMAND	(MDS) CUSTOMER	Services CUSTOMER	Metering	Equipment CUSTOMER	Facilities DIRECT	Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,162	4,011	171	1,575	1,863	-	464	-	23	44		-	12
189	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	
490	Total State Income Tax Exp.	Ln 487.489	15,235	6,1/3	321	3,683	1,018	-"	869	- "	39	/6	- "	- "	22
491	Federal Income Tax Expense														
493	Net Oper. Income Less Inf. Exp.	Line 479	272,093	109,833	5,793	66,015	72,482		15,530		691	1,357			391
494	Fed & St Permanent Differences	JSS Sch. 12	4,906	2,412	103	947	1,120		279		14	26			7
495	Fed Temporary Differences	JSS Sch. 12	(143,693)	(70,615)	(3,011)		(32,790)		(8,162)		(406)	(768)			[210
496	State Income Tax Exp. (Cur.)	Line 487	(7,073)	(2,162)	(153)	(2,108)	(2,186)	-	(406)		(16)	(32)	-		(10
497	Fed. Laxable Income	Ln 493:496	126,235	39,468	2,732	37,122	38,626		7,241	-	284	583	-	-	1/9
498	Fed. Impome Tax Rate		21.00%	21.00%	21.00%		21.00%		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	26,509	8,288	574	7,796	8,112		1,521		60	122			38
500	Current NOL Adjustment	JSS Sch. 12	0												
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	26,509	8,288	574	7,796	8,112		1,521		60	122			38
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,176	14,829	632	5,824	6,886		1,714	-	85	161			44
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,/14)	(842)	[36]				(97)	-	(5)	191			12
505	Federal Income Tax (FTC) Federal Income Tax (PTC)	FS Sch. 12 FS Sch. 12	(13,630)	(151) (8,962)	(6) (469)		(2.009)		(17) (746)	-	(1)	(81)			(31
506	Federal Portion of Direct Adjs.	ISS Sch. 12	(118)	(58)	(2)		(27)		(746)		(0)	(1)			(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,087)	(2.506)	(107)		(1,161)		(289)		(14)	(27)			(7
508	Total Federal Income Tax Exp.	Ln 501:507	35,829	10,664	586	10,875	11,339		2,078		82	164			46
509	rotal rederal income Tax Exp.	21 302,307	33,023	10,001	360	10,673	11,333		2,016		02	201			40
510	Intal Current Fed. & St. Income Tax	Ln 487 i Ln 501	33,582	10,451	/2/	9,903	10,297		1,926		15	155		- 2	48
511	Total Deferred Fed. & St. Income Tax	In 488 + In 507:508	36,624	17,998	767	7.068	8,357		2,080	-	103	196	_	- 2	53
512	Total Direct Adjs.	In 489 + In 506	(118)	(58)	(3)		(27)		(7)		(0)	(1)			[0
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,087)	(2,500)	(107)		(1,161)		(289)		(14)	(27)			(7
514	Total Amortization of ITC	Line 504	(307)	(151)	(6)		(76)		(17)		(1)	(2)		-	(0
515	Fotal Amortization of PTC	Line 505	(13,630)	(8,902)	(469)	(1,350)	(2,009)		(746)	-	(43)	(81)	-	-	(31
516	Parent Debt Tax Adjustment	JSS Sch. 12	(1,/61)	(865)	[37]		(402)) -	(100)	-	(5)	198	-	7.5	[3
517	Total Income Tax Expense	In 510:516	49,308	15,972	873	14,219	14,986	-	2,848	-	115	230	-	-	60
518															
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25,76%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25,79%	0.00%	0.00%	25.76%
521 <u>I</u>	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	308,619	130,020	6,815	/1,/51	/9,646		17,568		/98	1,561	-	10.5	160
524	Interest Expense	Line 8 x WACC	(85,830)	(36,160)	(1,895)		[22,150]		(4,886)	-	(222)	(434)	-	7	(128
52.5	Permanent Diff Fed & State	ISS Sch. 12	4,908	2,412	103	947	1,120		279		14	26	-		7
527	Federal Portion of Direct Adjs.	JSS Sch. 12	(307)	(58)	(2)		(27)		(7)		(0)	(1)			(0
528	Federal Income Tax (ITC) Federal Income Tax (PTC)	JSS Sch. 12 JSS Sch. 12	(13,630)	(151)	(6) (469)		(2,009)		(17) (746)		(1) (43)	(2) (81)			(31
529	Amort of Excess ADII	JSS Sch. 12	(5,087)	(2,500)	(107)		(1,161)		(289)		(14)	(27)			1/
530	Parent Debt Tax Adjustment	JSS Sch. 12	(1,761)	(865)	[37]		(402)		(100)		(5)	191		10.0	[3
531	Temporary Diff Federal	ISS Sub. 12	(143,693)	(70,615)	(3,011)		[32,790]		(8,162)		(406)	(768)			[210
532	Deferred Tax Federal	In 531z In 498	30,176	14,829	632	5,824	6,886		1,714		85	161			44
533	Base for FIT Computation	Ln 523:532	93,277	28,011	2,023	28.082	29,043		5,354		206	426			132
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FIT Allowable	Ln 533 x Ln 534	24,795	7,446	538	7,465	7,720	-	1,423	2	55	113	-		35
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(118)	(58)	(2)		(27)		(7)		(0)	(1)		1.50	(0
53.7	Federal Income Tax (ITC)	FSS.Sch. 12	(307)	(151)	(6)		(70)		(17)		(1)	[2]		-	(6
538	Federal Income Tas (PTC)	ISS Sch. 12	(13,630)	(8,962)	(469)		(2,009)		(746)		(43)	(81)			(31
539	Amort of Excess ADIT	JSS Sch. 12	(5,087)	(2,500)	(107)		(1,161)		(289)		(14)	(27)			(7
540	Total FIT before Adding Deferred	Ln 535:539	5,653	(4,165)	(47)		4,454		364		(4)	2			(4
541	Total FIT - Deferred	Line 532	30,176	14,829	632	5,824	6,886		1,714	-	85	161			44
512 513	Total FIT - Current & Deferred	Ln 510:511	35,829	10,664	586	10,8/5	11,339		2,078		82	164		-	41
544 5	state Income Tax (SIT) Calculation														
54.5	NOIBT	Line 44	308,619	130,020	6,815	71,751	79,646		17,568		798	1,561			460
546	Interest Expense	Line 27 x WACC	(85,830)	(36,160)	(1,895)		(22,150)		(4,886)		(222)	(434)			[128
547	Permanent Diff Fed & State	JSS Sch. 12	4,908	2,412	103	947	1,120		279		14	26	-		. 7
518	Temporary State Differences	JSS Sch. 12	(148,400)	(72,928)	(3,109)	(28,641)	(33,864)		(8,429)	-	(419)	(793)		-	(216

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DURE ENERGY FLORION
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 171 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2F GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSIOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	8,162	4,011	171	1,575	1,863		464	-	23	44		-	12
550	Net FIT Allowable	Line 542	35,829	10,664	586	10,875	11,339	-	2,078		82	164		- 5	40
551	Parent Debt Tax Adjustment	JSS Sch. 12	(1,761)	(865)	[37]	(340)	(402)		(1.00)		(5)	191		-	[3]
552	Base for SIT Computation	In 545:551	121,528	37,155	.2,633	36,214	37,552	-	6,973	-	271	558		114	172
553	SET Faciliar	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	7,073	2,162	153	2,108	2,186		406		16	32			10
555	Total SIT Deterred	Line 549	8,162	4,011	171	1,575	1,863		464		23	44			12
556 557	Total SIT - Current & Deferred	Ln 554:555	15,235	6,173	324	3,683	4,048	-	869	-	39	76		-	22
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(1,/61)	(865)	(37)	(240)	(402)	-	(100)	-	(5)	[9]	-	-	(3)
560	Total FIT & SIT Based on Return	Lines 542,556	49,303	15,972	873	14,219	14,986		2.848		115	230			60
		1111.1 247, 240		0.32396		0.28839	0.30395	6,00000		c canno		0.00467	0.00000	0.00000	
562	Total Income Tax Allocator		1.00000	0.575%	0.01771	0.28839	0.30595	D.IAMOU	0.05776	0.00000	0.00234	O.Olikari7	(F.ORKIGO)	O.ODOW)	0.00121
563															
	abor Allocator														
	Production Base Demand		6006	6,925											
565	Production Intermediate Demand		6,925				-		8	-			-	-	
200	Production Intermediate Demand		1,20/	1,207	-	-	-	-	3.0	-	-	4	-	-	-
567			977	972	-	-	-	-	-	-	1	-	-	-	-
568	Production Solar Demand		.30	40		-	-	-					-		-
569	Production Base Energy		13,484		13,484									-	
570	Production Intermediate Energy		1,662		1,662										
571	Production Peaking Energy		722		722	-		-							
572	Production Solar Energy		2,175		2,175	-	-		-	-		-		-	
573	Subtotal Production		27,176	9,135	19,041	a	0	Ð	0	0	D	0	D	D	ū
574	Transmission		2,574	91	-	7,483	-		-	-	-	-		-	
575	Distribution		7,082				5,512		1,372		68	129		-	
576	Subtotal Prod, Trans and Dist		36,831	9,226	18,041	2,483	5,512	0	1,372	0	68	129	0	0	0
577	Customer Accounts		671	-			-		-	-	-	6	-	-	665
578	Customer Service & Info.		121	-	-	-	-	-	-	-	-	-	-	-	121
579	Sales		136	-	-	-	-	-	-	-	-	-	-	-	136
580	Subtotal before Admin & Gen		37,759	9,226	18,041	2,483	5,512	-	1,372	-	68	135	-	-	922
581	Admin & General		16,921	4,134	8,085	1,113	2,470		615	-	31	60	-	-	413
582 1			54,680	13,360	26,126	3,595	7,983		1,987		99	195			1,335
593	Total Lahor Allocator		1.00000	0.24433	0.47780	0.06575	0.14599	0.00000	0.03634	0.00000	0.00181	0.00357	0.00000	0.00000	0.02442

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

Page 172 of 230 DOCKET NO: 20240075-FI SCHEDULE NO. 26 GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No:	Gen Service Curtailable by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
_													•		
	ate Base	15-407	20.000	42.224			F 774					400			
2	Electric Plant in Service Accum. Depreciation & Amort.	Line 105 Line 1/1	23,256 (6,627)	12,324	624 (289)	4,481 (649)	5,724 (1,042)		-		0 (0)	100 (32)			1
4	Net Plant in Service	Life 171	16,629	7,708	335	3,833	4,682				(U)	69			(0)
5	Construction Work in Progress	Line 229	631	749	11	197	173				0	0			â
6	Plant Held for Future Use	Line 239	29	7	2	17	3	_			0	0			0
7	Working Capital	Line 265	520	149	157	97	113				0	4			0
8	Total flate Base		17,809	8,113	505	4,145	4,971			-	0	73		9	1
9															
	tevenue														
11	Class Revenue	Line 28/	2,861	1,299	375	497	670	-	3	-	D	17		11.5	3
12	Revenue Credits	Line 307	11	0	0	10	0		-	-	D	- 0		-	0
13	Total Revenue		2,872	1,299	375	507	671				0	17			3
14	Name of the second seco														
16	Operating Expense Operations & Maintenance	Line 390	505	107	283	35	75				Ö	3			3
1/	Depreciation	Line 460	928	512	43	10/	158		2.		D	8		- 0	0
18	Tax Other Than Income Tax	Line 470	176	78	12	38	47				0				0
19	Gain/Loss on Disposition		(1)	(1)	(0)	(0)	(0)				(0)				(0)
20	Operating Expense before Tax		1,508	697	338	179	281				0	11			3
21	Income Tax Expense	Line 517	187	66	4	54	62		3	8	0	1			0
22	Total Operating Expense		1,695	.763	342	233	342		-	-	0	12	-	-	3
23															
24 <u>F</u>	teturn														
2.5	Net Operating Income Farned	In 13 - In 27	1,177	536	33	774	378		-	-	Ð	.5		-	ū
26	Nel Operating Income Required	Ln 8 z Ln 34	1,177	536	33	274	328				0	.5			0
27	Return Excess/(Deticiency)	Ln 25 Ln 26	0												(0)
28 29	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
20	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	U					-	-	-	-	-		-	(0)
	otal Class Cost of Service	Ln 26 + Ln 27 - Ln 17	7,861	1,759	3.75	497	670	_			G.	17			.3
32	Otal class cost of service	11120 4 11122 - 111 12	2,001	1,7:39	571	477	670	-			U	**			
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%			6.61%		6.61%				6.61%
35															
36		Ln 31	2,861	1,299	3/5	497	6/0				U	1/			3
37		Ln 29	1		-						-				U
38		In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%				4000.0	0.00%			0.00%
39															
40															
	Gross Electric Plant in Service Production Plant														
13	Production Plant Production Base Demand		8,006	8,006					-						
44	Production Intermediate Demand		668	668											
45	Production Peaking Demand		733	733				_							_
46	Production Solar Demand		2,437	2,437											
47	Retail 100%, Removed														
48	Production Plant Total		11,845	11,945	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	ransmission Plant														
52	Production Base Demand		98	98	-	-		-							-
53	Production Intermediate Demand		6	6											
54 55	Production Peaking Demand		51 57	51 57	-	-	-	-							-
55	Production Solar Demand Transmission		4,368	5/	-	1,368	-	-	-	4		100	-		-
57	Transmission - Radials		46		-	46				-		(5)			
58	Distribution Primary					40									
59	Transmission Plant Total		4,625	211	0	4,414	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04558	0.00000	0.95442	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page: 173 of 230 Docket no: 20240075-FI Schedule no. 26 General Service Curtailable By Function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
	Gen Service Curtailable by Function (Revenue = COS)	Ref.	total	Capacity	Energy ENERGY	Capacity DEMAND	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary	(MDS) CUSTOMER	Services CUSTOMER	Metering	Equipment CUSTOMER	Facilities DIRECT	Billing/Info. CUSTOMER
61	(Presented States)	•		2000000		0.00000							A COLUMN TO THE PARTY OF THE PA		
62	Total Prod and Trans Plant		16,470	12,056	0	1,114	O.		0	0	0	0		U	-0
64	Prod and Trans Plant Allocators		1.00000	0.73197	0.00000	0.26803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
66	Distribution Primary		5,564				5,564								
67	Distribution Primary (MDS)		-		-			-							-
68 69	Distribution Secondary Distribution Secondary (MDS)		- :	-	-				5.			3			
70	Distribution Service		0					_	0		D	0		- 5	-
71	Distribution Melexing		97	-	-	-	-	-	-	-		97	-		-
72	Lighting Facilities				-			-					-		-
73 74	EV Solution														
75	Distribution IS Equipment Distribution Plant Total		5.661	- 0	. 0	. 0	5,564	0	0	- 0	- 0	97	- 0	- 0	. 0
/6	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000			0.00000	0.00000	0.00003	0.01/21		0.00000	0.00000
77															
78	Total Trans and Oist Plant		10,287	211	0	4,414			0		0	97	0		
79	Total Trans and Dist Plant Allocators		1.00000	0.02050	0.00000	0.42915	0.54087	0.00000	0.00000	0.00000	0.00002	0.00947	0.00000	0.00000	0.00000
80 81	Total Prod, Trans and Dist Plant		22,131	12,056	0	4,414	5,564	0	0	0	0	97	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54473	0.00000	0.19947			0.00000	0.00000	0.00001	0.00440	0.00000	0.00000	0.00000
83															
84 (Seneral & Intangible Plant														
85 86	Retail 100%, Class = # Bills		1,124	269	624	67	161	-			0	3			1 0
87	Retail 100%, Removed		U												
88	General & Intangible Plant Total		1,125	269	624	67	161	0	0	- 0	0	3	0	. 0	1
89	General & Intangible Plant Allocators		1,00000	0.23893	0.55508	0.05954	0.14280	D.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00103
90															
91 1	Energy Storage Plant Energy - Production Total Sales														
93	Energy Production Total Sales Energy Storage Plant Total		- 0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000			0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
95															
	Other														
97	Labor		(0)		-	-	-	-	9			7	-	7	(0)
99	Retail 100%, Class = # Bills Retail 100%, Class = T& D		(0)		-	-		-					-		(0)
100	Retail 100%, Removed		_		_	_		_							
101	Wholesale 100%		-	-	-	-	-	-	2	-	-	-	-	-	-
102	Production Base Demand			-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	D	а	а	0	а	0	0	D	0	D	D	Iai
	Folal Gross Electric Plant in Service		23,256	12,324	624	4,481	5,724	0	- 0	0	0	100	0	D	- 1
106	Total Gross Electric Plant Allocators		1.00000	0.52995	0.02684	0.19270			0.00000	0.00000	0.00001	0.00432	0.0000	0.00000	0.00005
107															
108															
	Accumulated Depreciation Production Plant:														
110	Production Plant: Production Base Demand		3,259	3,259					1.0			1.1			
112	Production Intermediate Demand		411	411					0.0						
113	Production Peaking Demand		512	517	-	-	-	-					-		-
114	Production Salar Demand		285	285				~							
115	Retail 100%, Removed								-			-			
116	Production Plant Total Production Plant Allocators		4,468 1.00000	4,468 1,00000	0.00000.0	0.00000			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Troubleton Flam / Houseons		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	5.50000	0.00000	0.00550	9.90000	0.00000
	Fransmission Plant														
120	Production Base Demand		17	17	-	-		-					-		-
121	Production Intermediate Demand		2	2											

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 174 of 230 Docket no: 20240075-FI Schedule no. 26 General Service Curtailable by Function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Gen Service Curtailable by Function (Revenue = COS)	ңеf.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		3	3				-		19	-	1-		-	
123	Production Solar Demand Transmission		611	2	-	611		-	-				-	1	-
12.5	Transmission - Radials		6		-	6								100	- 1
126	Distribution Primary		2												
127	Transmission Plant Total		641	24	0	617	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03810	0.00000	0.96190	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
120	Fotal Prod and Trans Plant Prod and Trans Plant Allocators		5,109	4,492 0.8/924	0.00000.0	0.120/6	O00000.0	D.D0000	0.00000	0.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000
132	Prod and Trans Plant Adjocators		1.00000	0.6, 524	U.DANKI	0.12076	D.DOLKA	D.DANOG	0.000000	O.CAROCHI	0.00000	O.OIAAA	9.00000	G.GOGGRO	U.SPLANIA.
	istribution Plant														
134	Distribution Primary		968				968								
135	Distribution Primary (MDS)				-	-		-							-
136	Distribution Secondary		-	-	-	-	-	-	-		-	8	-	=	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-		-
138	Distribution Service		0	-	-	-	-	-	3	-	D	- 1	-	-	-
139 140	Distribution Meleuing Lighting Facilities		.30		-	-	-	-				30			-
141	EV Solution														
142	Distribution IS Equipment														
143	Distribution Plant Total		998	0	0	Ü	968	g	0	0	9	30	0	0	U
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0,96962	0.00000	0.00000	0.00000	0.00006	0.03032	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,640	74	0	617	968	0	0	0	0	30	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01491	0.00000	0.37631	0.59029	0.00000	0.00000	0.00000	0.00004	0.01846	0.00000	0.00000	0.00000
148			27.5				27.0		0		2	4.0			
149 150	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		6,107 1.00000	4,492 0.73554	0.00000	61.7 0.10102	968 0:15847	0.00000	0.00000	0.00000	0.00001	0.00496	0.00000	0.00000	0.00000
151	Total Prou, Trans and Dist Plant Adocators		1.00000	0.75331	0.00000	0.10102	0.13647	0.0000	0.00000	0.00000	9.99091	0.00496	0.00000	9.90000	0.0000
	eneral & Intangible Plant														
153	Labor		520	124	2.89	31	74				0	1			0
154	Retail 100%, Class = T& D														
155	Retail 100%, Class – 4 Bills		0	-			-		-	-	-	-	-	-	0
156	General & Intangible Plant Total		520	124	289	31	74	0	0	0	0	1	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.23897	0.55515	0.05955	0.14282	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00090
158	nergy Storage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		- 0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164 0															
165	Tabor		0	D	a	.0	0	-	- 5	-	D	0	-	-	0
166	Retail 100%, Class = # Bills Retail 100%, Removed		0		-	-		-							0
168	Wholesale 100%														
169	Other Plant Total			0	0		0		0	0	0	0	0	0	. 0
1/0															
171 T	otal Accumulated Depreciation		6,627	4,616	289	648	1,042	a	1)	()	D	32	0	D	0
1/2	Total Accum Deprec Allocators		1.00000	0.69656	0.04358	0.09777	0.15724	0.00000	0.00000	0.00000	0.00001	0.00477	0.00000	0.00000	0.00007
173															
174															
	et Plant in Service		11,845	31.045				0						-	0
176	Production Gross Plant Production Reserve		11,845 (4,469)	11,845 (4,468)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,377	1,377	9	0	0	9	0	0	0	0	0	0	0
1/9	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000.0
180															2,23000
181	Transmission Gross Plant		4,625	211	0	4,414	6	0	0	0	0	0	0	.0.	.0
	Transmission Reserve		(641)	(24)	0	(617)	0	0	0	0	0	0	0	0	0

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TO DIVELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 175 of 230 DOCKFT NO: 20240025-FI SCHEDULE NO: 2G GENERAL SERVICE CURTAILABLE BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Gen Service Curtailable by Function (Revenue = COS)	Ref.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
mission Net Plant	-	3,984	186	0	3,797	0	0	0	0	0	0	0	0	0
mission Net Plant Allocators		1.00000	0.01679	0.00000	0.95321	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000
bution Gross Plant		5,661	D	a	q	5,564	п	0	0	п	97	D	D	o o
bulian Reserve		(998)	0	0	0	(968)	a	0	0	(D)	(30)		0	0
bution Net Plant		4,663	0	0	0	4,596	0	0	0	0	67	0	0	0
bution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.96557	0.00000	0.00000	0.00000	0.00003	0.01440	0.00000	0.00000	0.00000
al & Intangible Gross Plant		1,125	269	6.21	6/	161	g	0	0	D	3	0	D	1
al & Intangible Reserve		(520)	(124)	(289)	(31)	(74)	Ð	0	0	(D)	(1)	D	D	IC
al & Intangible Net Plant		604	144	335	36	86	a	0	0	0	,	D	D	1
at & Intangible Net Plant Allocators		1.00000	0.23891	0.55501	0.05953	0.14278	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00114
y Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	9
y Storage Reserve		0	0	0	9	0	0	0	0	0	0	0	0	9
y Storage Net Plant		0	0	0	0	0	ū	Ü	Ü	Ü	U	Ü	D	0
y Storage Net Plant Allocators		0.00000	0.00000	DANKOOLO	0.00000	0.00000	D.DOOOO	0.00000	D.DHRSDH	0.00000	0.00000	0.00000	0.00000	0.00000
Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0
Reserve		(0)	(0)	(0)		(0)	ō	ŏ	ŏ	(0)	(0)	ō	ō	(0)
Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)		0	0	(0)
Net Plant Allocators		1.00000	0.00018	0.00041	0.00004	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99926
Gross Plant		23,256	12,374	624	4,481	5,774	a	0	0	D	100	р	D	
Reserve		(6,627)	(4,616)	(289)	(648)	(1,042)	0	0	0	(0)	(32)	0	0.	[0]
Net Plant in Service		16,629	7,708	335	3,833	4,682	0	0	0	0	69	0	0	1
Net Plant Allocators		1.00000	0.46354	0.02017	0.23054	0.26157	0.00000	0.00000	0.00000	0.00001	0.00413	0.00000	0.00000	0.00004
tion Work in Progress														
ction Base Demand		202	202											
ction Intermediate Demand		26	26											
ction Peaking Demand		17	17											
ction Solar Demand mission		4 199	4	-	199		-							
mission bution Primary		1/3			199	1/3		-					-	
bution Primary (MDS)		-				-	_				0			-
bution Secondary		-		-	-		-					-		-
bution Secondary (MDS)														
bution Service bution Metering		0		-	-		-			0	0			
ng Facilities					- :			5.		-			7	- 1
bution IS Equipment		-		-	-		_	3	-	2			-	_
		21	.5	12	.1,	.3.	-	8	9	D	0	-	-	0
100%, Class = Net Plant		(11)	(5)	(0)	(2)	(3)	-			(0)	(0)			(0)
100%, Removed		631	249	11	197	173	0			0	0	0		0
Construction Work in Progress Construction Work in Progress Allocator		1.00000	0.39428	0.01817	0.31277	0.27403	0.00000	0.00000	0.00000	0.00000	0.00074	0.00000	0.00000	0.00002
construction work in Tropic structure		1.0000	0.55420	0.02025	0.51277	0.23.03	0.0000	0.00000	0.0000	5.55636	3.33071	0.50000	5.50000	0.00002
d for Future Use														
ction Base Demand ction Peaking Demand		5	5 1											
nission		17	1	-	17	_	_	100		1.3		_		_
bution Primary		3		-	-	3			-		-	-	=	
		3	1	2	a	0		-		D	U			а
Held for Future Use Total		79	7	7	17	3	a	0	0	D	0	D	D	0
Held for Future Use Allocator		1.00000	0.24040	0.05864	0.59262	0.10798	0.00000	0.00000	0.00000	0.0000	0.00028	0.00000	0.00000	0.00008
Held for Future Use Allocator Capital			1.00000	1.00000 0.24040	1.00000 0.24040 0.05864	1,00000 0,24040 0,05864 0,59262	1,00000 0.24040 0.05864 0.59262 0.10758	1,00000 0,24040 0,05864 0,59262 0,10756 0,00000	1,00000 0.24046 0.05864 0.59262 0.10798 0.00000 0.00000	1,00000 0.24040 0.05864 0.59262 0.10758 0.00000 0.00000 0.00000	1,00000 0,24040 0,05864 0,59262 0,10798 0,00000 0,00000 0,00000 0,00000	1,00000 0,24040 0,05864 0,59262 0,10798 0,00000 0,0000 0,00000 0,00000 0,00008	3,00000 0,24040 0,05864 0,59262 0,10756 0,00000 0,00000 0,00000 0,00000 0,00000 0,00000	1,00000 0.24040 0.05864 0.59262 0.10758 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000

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

Page 176 of 230 Docket no: 20240075-FI Schedule no. 26 General Service Curtailable by Function

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
							-			Distribution					
line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Curtailable by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand		76	76		-		-	~				-		
215	Production Intermediate Demand		8	8 9	-	-	-	-		-	-		-	1.5	-
747	Production Peaking Demand Production Base Energy		161	9	181	-	-	-	-	-			-	100	-
748	Production Intermediate Energy		-		-				9.			0			
249	Production Peaking Energy		152		152										
250	Production Solar Demand		1	1				-							-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-				-	-	
252	Distribution Metering		-	-	-	-	-	-	W)	-	-	~	-	-	
253	Labor WTD ORM Expense		(344)	(73)	(194)	(24)	(51)	-		-	(0)	(2)	-	-	101
255	Relail 100%, Class = # Bills		(seat)	(75)	(144)	(24)	(51)	-	7	-	(0)	(2)		-	(0)
256	Retail 100%, Class = Prod		(237)	(237)											
257	Retail 100%, Class - Net Plant		426	197	9	98	126	-			0	2			0
258	Retail 100%, Class - T&D		(74)	(2)	-	(32)	(40)	-	-		(0)	(1)			-
259	Retail 100%, Class = Metering		3	-	-	-	-	-		-		3	-		-
260 261	Retail 100%, Removed Wholesale 100%		-	-	_	-		-	3	-	-		-	7	-
262	Gross Prod Plant		(10)	(10)	-		-	-							-
263	Gross Total Plant		342	181	9	66	84				0	1			0
264	Gross Trans Plant		(12)	(1)		(12)		-							
265	Total Working Capital		520	149	1.57	97	113	0	0	0	0	4	0	0	
266	Total Working Capital Allocator		1.00000	0.28/01	0.30133	0.18709	0,21699	D.DOHOO	0.00000	0.00000	0.00000	0.00/16	0.00000	0.00000	0.00043
267															
768	Catal Data Data														
269	Total Rate Base Gross Electric Plant in Service		23,256	12,324	624	4,481	5,724	0	0	0	0	100	0	0	1
271	Accumulated Depreciation		(6,627)	(4,616)	(289)		(1.042)		0	0	(0)	(32)		0	
272	Net Electric Plant in Service		16,629	1,108	335	3,833	4,682	0	0	0	0	69		0	
173	Construction Work in Progress		631	249	11	197	1.73	a	0	0	D	0	D	D	Ø
274	Plant Held for Future Use		79	7	7	17	.3	a	0	0	n	0		D	
27.5	Working Capital		520	149	157	97	113	0	0	0	0	4	0	0	
276	Total Rate Base		17,809	8,113	505	4,145	4,971	0	0	0	0	73		0	
277 278	Total Rate Base Allocator		1.00000	0.45557	0.02837	0.23277	0.27914	0.00000	0,00000	0.00000	0.00001	0,00410	0.00000	0.00000	0.00005
2/9															
	llass Revenue														
781	Retail Sales of Electric		7,768	1,206	375	497	670				.0	17			3
282	Production Solar Demand		93	93											
283	EV Solution		-		-	-		-							
284	Lighting Facilities Revenue Retail Revenue		2,861	1,299	375	197	6/0				D	1/			3
286	Wholesale 100%		2,001	1,255	573	1127	670	-	-	-	U	17			3
287	Total Class Revenue		7,861	1,799	375	497	670	а	0	0	D	17	D	D	.3
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.45399	0.13121	0.17363	0.23436	0.00000	0.00000	0.00000	0.00000	0.00584	0,00000	0.00000	
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,685	1,233	371	153	609	-		-	0	16	-	7	3
292 293	Less Lighting Facilities Return & Pretax Op Expinet of Lighting Fac. and EV Solution		2,685	1,233	371	453	609				D	16			3
294	Function Allocator for Electric Revenue		1.00000	0.45927	0.13821	0.16869	D,77683.	0.00000	0.0000	0.00000	0.00001	0.00596		0.00000	
295	Turning Park and Turning Revenue		1388387	164,1977	0.13621	10,10,000	D. P. VIII.	D. IMMOG	LF.LKWALAF	D. CARRAY	(JAMES)	12.130,741	ti.tingpay	G.GDC#RJ	tion in
296															
297	Revenue Credits														
298	Transmission		10	-	1-	10	1	7	-	-		0	1-1	-	-
299	Distribution Primary		0		-	-	U	-	9,	-	100	9	-	-	
300	Distribution Secondary		-	_	-		-	-	~			-	-	-	-
301 302	Distribution Service Lighting Facilities		0		-			-			0				-
303	Retail 100%, Class - # Bills		0		_	_		_					_		0
304	Retail 100%, Class - Prod		-		_				- 0	7.2					

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

Page 177 of 230 DOCKET NO: 20240075-FI SCHEDULE NO. 26 GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
148.	Gen Service Curtailable by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
_	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
305 306	Wholesale 100% Rate Base		- 0	0	- 0	0	0				0	0		-	
307	Iotal Revenue Credits		11	D	a	10	0	0	0	Ü	D	0	D	D	0
308	Total Revenue Credits Allocator		1.00000	0.01984	0.00124	0.94308	D.D3477	D.DOOOG	0.00000	0.00000	0.00082	0.00018	0.00000	0.00000	0.00007
309															
	O&M Expense														
	Production Demand														
313	Production Base Demand		38	38	-	-	-	-	184	-	-			3	-
314	Production Intermediate Demand		3	3	-	-	-	-	-	-	4		-	-	-
315	Production Peaking Demand Production Solar Demand		6 15		-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand Production Demand O&M Subtotal		62	62	. 0	. 0	0	0	0	0	0	0	0	. 0	
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319	Production Demain Octal Anocators		10000	1.00000	0.00000	0,03003	0.00000	0.00,000	0.00000	0.0000	0.50050	0.0000	0.04900	5.50500	0.0000
320 F	Production Energy														
321	Production Base Energy		164	-	164		-	-	8	-	7	9.	-	-	-
377	Production Intermediate Energy		15		15	-	-	-					-		-
323	Production Peaking Energy		13		13										
324 325	Production Solar Energy Production Energy OSIM Subtotal		205	0	12 205	0		0		0	^	-	0		
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32/	Production Energy Coam subcators		1.00000	0.00000	1.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	5.50000	0.00000	0.00000	0.00000
328	Production O&M Total		267	67	205	0	0	a	0	0	D	0	0	D	0
329	Production O&M Total Allocators		1.00000	0.23251	0.76749	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
	Transmission														
332	Production Base Demand		0	0	-	-	-	-	-	-		-	-	-	-
333	Production Intermediate Demand		U			-	-	-		-		-	-	-	-
134	Production Peaking Demand		0		-	-	-	-		-	1.0	-	-	-	-
33.5	Production Solar Demand Transmission		0	0	-	-	-	-					-		-
336 337	Transmission Radials		22			22									
338	Transmission O&M Total		23	1	0	22	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02583	0.00000	0.97417	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
310															
341 [Distribution														
342	Distribution Primary		50		-	-	50	-					-		-
343	Distribution Secondary														
344	Distribution Service		0		-	-		-			0	2			
345	Distribution Metering Lieming Facilities		2	-	-	-	-	-		-	-	2	-		-
347	EV Solution		-				-	-							
348	Distribution IS Equipment			_			-			_	-		-		
349	Distribution C&M Total		52	0	0	0	.50	0	0	0		2	0		0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.95961	0.00000	0.00000	0.00000	0.00005	0.04034	0.00000	0.00000	0.00000
351															
	Customer Accounting														
353 354	Distribution Service							-		-		0	-		
355	Distribution Meloring Retail 100%, Class = # Bills		0	-	-		-	-	-		-	0	-		. 0
356	Customer Accounting O& M		- 0	- 0	. 0	. 0	. 0	. 0	- 0	- 0	- 0	- 0	- 0	. 0	
357	Customer Accounting O.S.M. Allocators		1.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.18526	0.00000	0.00000	9.81474
358			2100000	5,000		0.0000	0.0000	0.00		0.0000	2,000	312022	2,000	3130300	0.02111
	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		a			-	-			-	-			-	a
361	Customer Serv & Info. O& M		0		0	a	0		0	0	D	0	D	D	
362	Customer Serv & Info. O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364 9															
365	Retail 100%, Class – 4 Bills		0		-			-	-	-	-			-	0

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

Page 178 of 230 DOCKFT NO: 20240025-FI SCHEDULE NO: 26 GENERAL SERVICE CURTAILABLE BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Gen Service Curtailable by Function (Revenue = COS)	қеf,	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
Sales O&M Sales O&M Allocators		1.00000	0.00000	0.0000.0	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000 0 0	1.00000
		139	83	77	8	20	-			0	0	-		
Gross Total Plant		21	11	1	4	5	_			0	0			(
Retail 100%, Class - 4 Bills		0		-		-	-	-	4				-	
		-	-	-	-	-	-	140			-	-	-	-
					-		-					-		-
		-				-	_					-		-
Admin & General O&M		160	44	79	12	25	0	0	0	0	0		0	(
Admin & General O&M Allocators		1.00000	0.27680	0.48655	0.07685	0.15626	0.00000	0.00000	0.00000	0.00001	0.00284	0.00000	0.00000	0.00069
accompable Clause (1984)														
Retail 100%, Removed		_		_		_	_	91		-		-	9	
Wholesale: 100%									-	-			- 1	
Recoverable Clause O&M		0	0	0	0	0	0	0	0	9	0	0	0	(
-1-1001		503	107	200	16	76	0	0						
														0.00079
out built historia		1,00000	0.22230	0.00302	0.00003	0.24550	0.00030	3.00000	0.00000	0,00001	0.30323	0.00000	0.0000	0.0001
Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2												7
otal Adjusted O&M		505	10/	283	35	75				Đ	3			
repreciation Expense														
Production Base Demand		353	353											
				-			-							
				-	-	-	-	~			-		-	-
				-	-	-		-						-
Production Plant Total		488	488	0	0	0	a	0	0	D	0	0	D	(
Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000
		2	,											
										- 2				
Production Peaking Demand		1	1	-		-	-	9		5-0	- 0		11.5	
Production Solar Demand		1	1	-			-					-		-
					. 1									
Transmission Plant Total		106	Ą	ŋ	102	0	g	0	0	0	0	0	0	(
Fransmission Plant Allocators		1.00000	0.03911	DODOO.O	0.96089	0.00000	DOMOG.	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Total Prod and Trans Plant Prod and Trans Plant Allocators		1.00000	0.82885	0.00000	0.17115	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
Flod did vians Flant Allocators		1,00000	0.02003	0.00000	0.17113	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
istribution Plant														
Distribution Primary		147		-	-	1/1/	-		-	1	(*)			-
		-		-	-	-	-					-	-	-
Distribution Primary (MUS)							-							-
Distribution Secondary		-	-				-							
		- 0					-			0				
Distribution Secondary Distribution Secondary (MDS) Distribution Secondary (MDS) Distribution Service Distribution Metering		- 0 6		-	-		-			0	. 6		÷	-
Distribution Secondary Distribution Secondary (MDS) Distribution Service				-	-	1	= =			0	. 6		•	<u>-</u>
	Revenue = COS) Sales O&M Allocators drini and General Labor Distribution Primary Circiss Total Data Retal 200%, Close - 48 Bills. Retal 200%, Resol - Luca Retal 200%, Removed Witholevalvi Totion Recoverable Clase O&M dotal O&M dotal O&M dotal O&M dotal O&M and Uncollectible Acct Exp on Rev. Inct/f Decr) dotal Augusted O&M dotal O&M production Facility, Removed Production Facility, Removed Production Paint Demand Production Paint Demand	Sales O&M Sales O&M Affocators definit and General saler Later Distribution Primary Circiss Total Plant Retal 200%, Class - 48 Bits Retal 200%, Resol - 40 Bits Retal 200%, Removed Witholevals 100% Retal 200%, Removed Witholevals 100% Recoverable Classe O&M otal O&M otal O&M and Uncollectible Acct Exp on Rev. Inct/(Dect) otal Augusted O&M production Facility Production for Bernard Production Federal Demand Production Pearl Demand Production Pearl Demand Production Pearl Demand Production Pearl Demand Production Exp and Albicators Transmission Plant Production Federal Permand Production Federal Permand Production Pearl Production Pearl Production Federal Permand Production Pearl Production Federal Permand Pr	Revenue = COS	Revenue = COS			Revenue = COS DHAMO DHA	Revenue = COS Debato D	Part Part	Revenue = COS Selection Selection	Part Part	Part Part	Revenue COS Distance Dista	Property Property

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

Page 179 of 230 DOCKFT NO: 20240025-FI SCHEDULE NO: 2G GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No	Gen Service Curtailable by Function (Revenue = COS)	Hef.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSIOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total Distribution Plant Allocators		153	0.00000	0.00000.0	0.00000	147 0.95986	0.00000	0.00000	0.00000	9.90003	0.01011	0.00000	0.00000	0.00000
429	and the second s														
430	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		2.59 1.00000	0.01600	0.00000.0	0.39315	147 0.56713	D.00000.0	0.00000	0.00000	0.00002	0.02370		0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant Total Prod, Trans and Dist Plant Allocators		747 1.00000	493 0.65928	0.00000	0.13613	147 0.19638	0.00000	0.00000	0.00000	0.00001	0.00821	0.00000	0.00000	0.00000
435			2,000			4,2,42									
426 (General & Intangible Plant Labor		77	19	43	5	11				ō	0			0
438	Retail 100%, Class = # Bills		0	14	4.5		- 11	-	-			."	-	-	0
439	Retail 100%, Class = Net Plant														
440	General 8. Intangible Plant Total		1.00000	19 0.23891	43 0.55503	0.05953	11 0.14279	0.00000	0.00000	0.00090	0.00000	0		0	0.00112
411	General & Intangible Plant Allocators		1.00000	0.23891	0.55503	0.05953	0.14279	0.09090	0.00000	0.00000	0.00000	0.00262	0,00000	0.00000	0.00112
443	nergy Storage Plant														
444	Energy - Production Total Sales Energy Storage Plant Total		- 0	. 0	- 0	0	0	. 0	0	- 0	. 0	0	0	- 0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
447															
449	Other Labor														
450	Retail 100%, Class = # Bills		- 0				-	-	9.			1			. 0
451	Retail 100%, Class = Net Plant		1	1	. 0	0	6	-			0	0			0
452	Retail 100%, Class = T& D		0	0		0	6				0	0			
453 454	Retail 100%, Class - Metering Retail 100%, Class - Dist Secondary		2		-	-	-	-				2	-	-	-
455	Retail 100%, Class – Frod		1	1		-	-	-	0	- 1					-
456	Refail 100%, Removed				-	-	-	-	_	-	-	-	-	-	-
457	Wholesale 100%			-			-		-	-	-	-	-	-	
458 459	Other Plant Total		4	1	0	.0	1	0	0	0	0	2	0	0	0
	Total Depreciation Expense		828	512	43	107	158	0	0	0	0	8	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0 61839	0.05195	.0,12889	0.19113	0,00000	0.00000	0.00000	0.00001	0.00951	0,00000	0.00000	0,00013
462															
	axes Other than Income Tax														
465	Tabor		15	4	8	1	2		-		0	0		-	0
466	Net Total Plant Transmission		161	75	3	37	45	-			0	1	-		0
468	Distribution Primary		_												
469	Retail 100%, Removed			-	-		-		-	_	-	_		-	
470	Total Taxes Other		1/6	/8	12	38	4/	g	0	0	0	1	U	0	U
472	Lotal Taxes Other Allocator		1.00000	9,44448	0.06559	0.21602	0.26980	DODDO.U	0.00000	0.00000	0.00001	0.00401	0.00000	0.00000	0.0000
473															
474 1	ncome Tax Expense	Line 13	2.872	1,299	375	507	671	.0	0	0	6	17	0	Ó	4
476	Total Revenue Total Oper. Exp. Before Tax	Line 20	1,508	697	375	179	281	0	0	0	0	11	0	0	3
4//	Net Oper. Income (NOI) before Tax		1,363	602	38	328	390	U	.0	0	0	6		D	- 0
478	Interest Expense	Tine 8 x WACC	327	149	9	76	91		8		0	1		-	0
479 480	NOI Before Tax Tess Interest	In 477 - In 478	1,036	453	78	252	299				0	4		-	0
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	1,036	453	28	252	299	0	0	0	0	4		0	0
483	Fed & St Permanent Differences State remporary Differences	JSS Sch. 12 JSS Sch. 12	19 (567)	10 (301)	1 (15)	4 (109)	(140)	-	-	-	(u)	0 (2)			0
485	State Taxable Income	In 487:484	488	167	14		164	0	- 0	- 0	(U)	7		D	a
486	State Income Tax Rate		5.50%	5.50%	5.50 A	5.50%	5.50%				5.50%	5.50%		5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	27	9	1	8	9				0	9			0

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

Page 180 of 230 DOCKET NO: 20740075-FI SCHEDULE NO: 26 GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Curtailable by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	31	17	1	6	8			- 1	0	0	-	-	0
489 490	State Portion of Direct Adjs. Lotal State Income Tax Exp.	JSS Sch. 12 Ln 487/489	0 58	0 25	0 2	9	1/		0	0	0	0	0	0	0
491	rotal state income rax exp.	LII 187:189	36	23	2	74	17	-	-	-	U	U	-	-	
492	Federal Income Tax Expense														
493	Net Oper, Income Less Int. Exp.	Line 479	1,036	453	28	252	299				0	4			0
494	Fed & St Permanent Differences	JSS Sch. 12	19	10	1	4	5		-	-	0	0		-	0
495	Fed Temporary Differences	JSS Sch. 12	(549)	(291)	(15)	(106)	(135)		-	-	(0)	(2) (0)		-	(0
496	State Income Tax Exp. (Cur.) Fed. Taxable Income	Line 487 Ln 493:496	479	(9) 163	(1) 13	(9) 142	159				(0) D	2			(0
498	Fed. Income Tax Rate	111495,496	21.00%	21.00%	21.00%	21.00%	21.00%		21.00%	21.00%	21.00%		21,00%	21.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	In 497 x In 498	101	34	3	30	33		7.130	-	0	0	7 1,017,0	7 110070	0
500	Current NOL Adjustment	JSS Sch. 12	0												
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	101	34	3	30	33		-	-	0	0	-	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	115	61	3	22	28		-	-	0	0	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(/)	(3)	(0)	(1)	(2)		-	-	(0)			-	(0
504	Federal Income Tax (FLC) Federal Income Tax (PTC)	FSS Sch. 12 FSS Sch. 12	(1) (58)	(1) (37)	(a) (7)	(a) (5)	(e) (a)		-	-	(D) (D)	(O) (O)		-	(0
506	Federal Portion of Direct Adjs.	155 Sch. 12	(0)	(0)	(0)	(0)	(0)				(0)				(0
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(19)	(10)	(1)	(4)	(5)				(0)	(0)			(0
508	Total federal Income Tax Exp.	Ln 501:507	136	44	3	42	47		-	-	0	1	-	-	0
509															
510	Intal Current Fed. & St. Income Tax	Ln 487 i Ln 501	12/	43	4	38	42				D	U	-	11.2	O
511	Total Deferred Fed. & St. Income Tax	In 488 + In 507:503	140	74	4	27	34			-	D	1		-	o
512	Total Direct Adjs.	In 489 + In 506	(0)	(6)	(0)	(0)	(0)				.(0)	(0)			(0
513 514	Amort of Excess Fed. ADIT (EDIT) Total Amortization of ITC	Line 507	(19) (1)	(10) (1)	(1) (0)	(4) (0)	(5)				(0) (0)	(0)			(0
515	Fotal Amortization of PTC	Line 504 Line 505	(53)	(37)	(2)	(5)	(8)				(0)	(0)	7		10
516	Parent Debt Tax Adjustment	JSS Sch. 12	(2)	(4)	(0)	(1)	(2)		3.1		(0)	(0)			10
517	Iolal Income Tax Expense	In 510:516	187	66	4	54	62		40	_	D	1		-	0
518															
519 520	Effective Tax Rate	Ln 510:512 /Ln479	25,76%	25.85%	25,75%	25.67%	25.70 //	0.00%	0.00%	0.00%	25.80%	25,79%	0.00%	0.00%	25.769
521 <u>li</u>	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation	200 200													
523	Return on Rate Base Interest Expense	Line 26 Line 8 x WACC	(327)	(149)	53	274	528		-		D	5		3	10
52.5	Permanent Diff Fed & State	ISS Sch. 12	19	10	(9)	(76)	(91)		-	- 5	(0)	(1)		7	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)				(0)	(0)			10
527	Federal Income Tax (ITC)	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)				(0)	(0)			(6
528	Federal Income Tax (PTC)	JSS Sch. 12	(53)	(37)	(2)	(5)	(8)	-	-		(0)	(0)			(0
529	Amort of Excess ADII	JSS Sch. 12	(19)	(10)	(1)	(4)	(5)	-		-	(0)	(0)	-	2.	je
580	Parent Debt Tax Adjustment	JSS Sch. 12	171	(4)	(0)	(1)	(2)		-	-	(0)			-	10
531	Temporary Diff Federal	ISS Sch. 12	(549)	(291)	(15)	(106)	(135)		5	-	(0)		-	-	(o
532	Deferred Tax Federal	Ln 531 x Ln 498	115	61	3	22	28			8	0	- 0			0
533 534	Base for FIT Computation FIT Cactor	Ln 523:532 0.21/(1-0.21)	354 0.26582	115 0.26582	10 0.26582	107 0.26582	120 0.26582		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FiT Allowable	Ln 533 x Ln 534	91	9.20362	0.20362	0.26382	32		0.20382	0.26362	0.20302	0.20302	0.26582	0.20362	0.20362
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	(0)	(0)	(0)	(0)			- 1	(0)				10
537	Federal Income Tas (ITC)	155 Sch. 12	111	(1)	(0)	(0)	(0)		-		(0)	[0]			(0
538	Federal Income Tax (PTC)	ISS Sch. 12	(53)	(37)	(2)	(5)	(8)	-			(0)	(0)			(0
539	Amort of Excess ADIT	JSS Sr.h. 12	(19)	(10)	(1)	(4)	(5)				(0)				(0
540	Total FIT before Adding Deferred	Ln 535:539	20	(17)	(0)		18				(0)				(0
541	Total FIT - Deferred	Line 532	115	61	3	22	28				0	0		-	- 0
512	Total FIT - Current & Deferred	Ln 510:541	136	44	3	42	47	-	= 1	-	0	1	•	-	0
544 S	state Income Tax (SIT) Calculation	11									_				
54.5	NOIBT Interest Expense	Line 44 Line 27 x WACC	1,177 (327)	536 (149)	33 (9)	274 (76)	328 (91)				o (0)	.5 (1)			0
EAG															
546 547	Permanent Diff Fed & State	JSS Sch. 12	19	10	ï	4	5				0	0			0

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 181 of 230 DOCKET NO: 20240075-FI SCHEDULE NO. 26 GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Curtailable by Function {Revenue = COS}	Ref.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSIOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	31	17	1	6	8	-			0	0			(
550	Net FIT Allowable	Line S/IZ	136	44	3	42	47	-	-	-	0	1	-	-	C
551	Parent Debt Tax Adjustment	JSS Sch. 12	17)	(4)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(t
552	Base for SIT Computation	In 545:551	461	153	13	138	155		-	-	D	2		-	a
553	SET Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	27	9	1	8	9				0	9			0
55.5	Total SIT - Deterred	Line 549	31	17	1	6	8				0	0		- 2	0
556 557	Total SIT - Current & Deferred	Ln 554:555	59	25	2	14	17		-		0	0			0
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	17)	(4)	(0)	(1)	(2)	-	-	-	(0)	(0)		-	10
560	Total FIT & SIT Based on Return	Lines 542,556	187	66	4	- 54	62				. 0	1			-0
561	Total Income Tax Allocator		1.00000	0.35229	0.02288	0.29037	0.33061	0.00000	0.0000.0	0.00000	0.00001	0.00380	0.00000	0.00000	0.00004
562															
563															
564 La	abor Allocator														
565	Production Base Demand		29	29					- 2	2.0	1.5	8	2		
566	Production Intermediate Demand		5	5		-		_	4.	-	-				_
567	Production Peaking Demand		4	4	_		_	_	-	-	- 1	8		2	
568	Production Solar Demand		0	0	_	_		_							
569	Production Base Energy		66		66										
570	Production Intermediate Energy		8		8										
571	Production Peaking Energy		4		4										
572	Production Solar Energy		11		11				-						
5/3	Subtotal Production		126	48	83	a	0	0	0	0	D	0	D	D	0
574	Transmission		10	0	_	g		_			1.2			5	_
575	Distribution		23				-23				0	0			
576	Subtotal Prod, Trans and Dist		159	36	88	9	-23	0	0	0	0	0	0	0	0
577	Customer Accounts		0		_			_				0			0
578	Customer Service & Info.		0					-	-	-	-	1 4		_	0
579	Sales		U					-							U
580	Subtotal before Admin & Gen		159	38	83	9	23	-	-	-	D	0	-	-	a
581	Admin & General		71	17	40	4	10				D	0			0
582 To	olal		230	.55	128	14	33			-	0	1			0
593	Total Lahor Allocator		1.00000	0 23901	0.55526	0.05956	0.14284	0.00000	0.00000	0.00000	0.00000	0.00262	0.00000	0.00000	0.00071

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

Page 182 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
									Distribution					
No. Gap Sarvice Interruptible by Eunetica			Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
Gen Sel vice interruptible by runction	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1 Rate Base														
2 Electric Plant in Service	Line 105	931,926	485,114	24,675	175,349	127,192		10,622		24	904	8,018		27
3 Accum. Depreciation & Amort.	Line 1/1	(248,097)	(181,/10)	(11,41/)	(25,353)	(23,155)		(2,883)		(8)	(285)	(3,274)	-	(12
4 Net Plant in Service		583,829	303,404	13,258	149,997	104,037	-	7,738	-	17	619	4,744		15
5 Construction Work in Progress	Line 229	77,738	9,798	4.53	7,777	3,844	-	743	-	D	4	668	-	0
6 Plant Held for Future Use	Line 239	1,085	274	67	672	70		1		0	0	1	-	0
7 Working Capital	Line 265	18,747	5,872	6,191	3,805	2,506		191		0	33	142		- 6
8 Total Nate Base		626,399	319,349	19,970	162,201	110,457		8,174	-	17	657	5,554		21
10 Revenue														
11 Class Revenue	Line 287	102,211	51,119	14,837	19,434	14,897	-	1,146	-	1	151	536	-	90
12 Revenue Credits	Line 307	461	9	1	410	9.		3.2	-	1	0	0		. 0
13 Total Revenue		102,673	51,127	14,837	19,845	14,905		1,178		3	151	537		90
14														
15 Operating Expense														
16 Operations & Maintenance	Line 390	16,729	4,216	11,193	1,351	1,669	-	130		0	24	60	-	86
1/ Depreciation	Line 460	29,996	20,165	1, /01	4,1/8	3,512	-	342	-	1	/1	16		3
18 Tax Other Than Income Tax	line 470	6,209	3,077	4.56	1,487	1,054	-	79	-	D	6	49	-	a
19 Gain/Loss on Disposition		(42)	(22) 27,437	(1) 13,349	(11)	6,234		(1) 551		(0)	(0) 101	(0)	-	(0) 89
20 Operating Depense before Tax 21 Income Tax Expense	Line 517	54,892 6,396	2,592	15,549	7,005 2,124	1,373		551 68		1 0	101	125 44		89
2.2 Total Operating Expense	Line 517	61,289	30,029	13,518	9,128	7,608		638		1	107	170	-	83
23 Total Operating Expense		01,200	50,025	15,318	5,120	7,008	-	036	-	1	107	170		۵.
24 Return														
25 Nel Operating Income Famed	In 13 - In 27	41,385	21,099	1,319	10,716	7.2%		540		1	43	367		1
26 Nel Operating Income Required	In 8 z In 34	41,385	21,099	1,319	10,716	7,298		540		1	43	367		1
27 Return Excess/(Deticiency)	Ln 25 Ln 26	0		4	,	.,								
28 Net Oper, Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29 Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30														
31 Total Class Cost of Service	Ln 26 + Ln 22 - In 12	107,711	51,119	14,837	19,434	14,897	-	1,146		1	151	536		90
3.2														
33 Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%		6.61%	6.61%	6.61%	0.00%	6.61%
34 Rate of Return Requested	JSS Sch. 14	6.61%	6,61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35								0.7						
36	Ln 11 Ln 29	102,211	51,119	14,837	19,434	14,897		1,146		1	151	536		90
3/	In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%
39	10.57 (10.36	0.0025	U.ULIA	UARDE	17.00.726	0.00%		DIMA		avuu.u	D.Dires	U.UUM		11.01129
40														
41 Gross Electric Plant in Service														
42 Production Plant														
43 Production Base Demand		315,143	315,143	-	-	-	-			-	- 0		-	
44 Production Intermediate Demand		26,297	26,297	-		-	-	-	-				-	-
45 Production Peaking Demand		28,858	28,858	-			-							-
46 Production Solar Demand 47 Retail 100%, Removed		95,942	95,942											
48 Production Plant Total		466,239	466,239	0	0	6	0	0	0	0	0	0	0	0
49 Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
50		1.00000	1.00000	0.0000	0.05505	0.0000	0.05055	0.03000	0.00000	5.50050	0.07000	0.00000	5.50000	0.00003
51 Transmission Plant														
52 Production Base Demand		3,843	3,843	_	_		_							_
53 Production Intermediate Demand		226	226											
54 Production Peaking Demand		2,004	2,004	-		-	_							
55 Production Solar Demand		2,226	2,226	-	-	-	_	-	4		40		1.9	-
56 transmission		1/0,926		-	1/0,926		-		-	-	(5)	-	1.7	
57 Transmission - Radials		1,804		-	1,804		-	-					-	-
58 Distribution Primary									-		-			
59 Transmission Plant Total		181,028	8,299	0	172,730	0	0	0	0	0	0	0	0	0
60 Transmission Plant Allocators		1.00000	0.04584	0.00000	0.95416	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 183 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Gen Service Interruptible by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61		•													
62	Total Prod and Trans Plant		647,267	171,538	0	172,730	0		0	0	0	0	0	U	
64	Prod and Trans Plant Allocators		1.00000	0.73314	0.00000	0.26686	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Distribution Plant														
66	Distribution Primary		123,624				123,624								
67	Distribution Primary (MDS)		1 1 5 1		-			-							-
68 69	Distribution Secondary		10,324		-	-		-	10,324	-			-	- 5	
70	Distribution Secondary (MDS) Distribution Service		24								24	- 5		3	
71	Distribution Metering		877	-	-	-	-		2		2.1	877	-		
72	Lighting Facilities				-			-					-		-
73	EV Solution														
74 75	Distribution IS Equipment Distribution Plant Total		7,793	- 0	. 0	. 0	123,624	. 0	10.324	- 0	24	877	7,793	- 0	. 0
/6	Distribution Plant Allocators		1.00000	0.00000	0.0000.0	0.00000	D.8668/	0.00000	0.07238	0.00000	0.00017	0.00615	7,793 0.05/163	0.00000	
77	Distribution Plant Strocarons		1.00000	0.00000	0.00003	0.00000	5.50657	0.00003	0.07236	0.00030	2.00017	0.00013	0.03103	3.30000	0.00000
78	Total Trans and Dist Plant		323,670	8,299	0	172,730	123,624	0	10,324	0	.24	877	7,793	D	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02564	0.00000	0.53366	0.38194	0.00000	0.03190	6.60000	0.00607	0.00271	0.02408	0.00000	0.00000
80	The second secon					7									
81 82	Total Prod, Trans and Dist Plant		789,909	474,538	0.0000.0	172,730	123,624 0.15650	0	10,324 0.01307	0.00000	0.00003	677 0.00111	7,793 0.00987	0.00000	
83	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60075	0.00000	0.21867	0.13630	0.00000	0.01307	0.00000	0.00003	0.00111	0.00987	5.50000	0.00000
	Seneral & Intangible Plant														
85	Lahor		42,009	10,577	24,675	2,620	3,568	-	298		1	27	225		20
86	Retail 100%, Class = # Bills		9												9
87	Retail 100%, Removed								-			-			
88	General & Intangible Plant Total General & Intangible Plant Allocators		42,018 1.00000	10,577 0.251/1	24,675 0.58724	2,620 0.06235	3,568 0.08492	0 000000.u	0.00/09	0.00000	0.00002	0.00063	0.00535	0.00000	
90	deficial & ilitargule Plant / flocators		1,00300	0.231/1	0.36724	0.00253	0.08192	0.00000	0.00700	O.OUNDSO	9.90002	0.000065	0.00353	5.50000	0.005000
	nergy Storage Plant														
92	Energy - Production Total Sales											-			
93	Energy Storage Plant Total		0			0	0		0	0		0	0	0	
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95	Other														
97	Labor														
98	Retail 100%, Class = # Bills		(2)			-		-							(2)
99	Retail 100%, Class = T& D														
100	Retail 100%, Removed		-		-	-		-							
101	Wholesale 100% Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		[2)	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- D	- 0			- 121
104	OCILI 7 IIII TOM		127			•									12.
105	fulal Gross Electric Plant in Sérvice		831,926	485,114	24,675	175,349	127,192	0	10,622	0		904	8,018	.0.	27
106	Total Gross Electric Plant Allocators		1.00000	0.58312	0.02966	0.21078	0.15289	0.00000	0.01277	0.00000	0.00003	0.00109	0.00964	0.00000	0.00003
107															
108	Accumulated Depreciation														
	Production Plant:														
111	Production Base Demand		128,297	128,297	-	-		-	-			6-6-			
112	Production Intermediate Demand		16,183	16,188	-	-	-	-	2			-		-	
113	Production Peaking Demand		20,147	20,147		-	-	-					-	-	-
114	Production Solar Demand		11,223	11,223				-							
115 116	Retail 100%, Removed Production Plant Total		175,855	175,855	0	0	0	0	0	0	0	- 0	0	. 0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
118															
	Transmission Plant														
120	Production Base Demand		658	6.58	-	-		-					-		-
121	Production Intermediate Demand		95	95											

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

Page 184 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
400			119				DEMAND	COSTOWER	DEMIAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122 123	Production Peaking Demand Production Solar Demand		90	119 90					- 1			- 1			
124	Iransmission		23.924	-	-	23.924						100			
12.5	Transmission - Radials		716		-	716		_							
126	Distribution Primary														
127	Transmission Plant Total		25,102	962	0	24,141	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03832	0.00000	0.96168	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	total Prod and Trans Plant		200,957	1/6,81/	0	21,1/1	0	0	0	6	U	0		υ	0
131	Prod and Trans Plant Allocators		1.00000	0.87987	0.00000	0.12013	0.00000	DOORDO.CI	0.00000	O.DOUGHU	0.00000	0.00000	0.00000	0.00000	0.00000
	eistribution Plant														
134	Distribution Primary		21,504				21,504								
135	Distribution Primary (MDS)		21,004				21,004								
136	Distribution Secondary		2,746						2,746			2			
13/	Distribution Secondary (MDS)		-		_	_	_	_	-	-		2			
138	Distribution Service		7	-	-			_	-	-	7	-	-	-	
139	Distribution Melening		273	-	-	-		-				.273	-		-
140	Lighting Facilities														
141	EV Solution														
142	Distribution IS Equipment		3,170							-	-	-	3,170	-	
143	Distribution Plant Fotal		27,700	0	0	0	21,504	O	2,746	0	7	273		0	0
144	Distribution Plant Allocators		1.00000	0.000000	D:00000	0.00000	0.77633	0.00000	0.09912	0.00000	0.00026	0.00984	0.11445	0.00000	0.00000
14.5	Zanzania zaniana										_				
146	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		52,802 1.00000	962 0.01822	0.00000	74,141 0.45719	21,504 0.40726	0.00000	2,746 0.05200	0.00000	0.00014	973 0.00516	3,170 0.06004	0.00000	0.00000
147	Total Trans and dist Plant Allocators		1.00000	0.01822	0.00000	0.45719	0.A0726	0.00000	0.05200	0.00000	0.00014	0.00516	0.00004	0.00000	0.00000
149	Total Prod. Trans and Dist Plant		228,657	176,817	9	24.141	21,504	0	2,746	0	7	273	3,170	0	0
150	Iotal Prod, Trans and Dist Plant Allocators		1.00000	0.7/328	0.0000	0.10558	0.09105	0.00000	0.01201	0.00000	0.00003	0.00119	0.01387	0.00000	0.00000
151	rotarios, riais ara post riait riotators		1.00505	0.17500	0.00005	0.13330	0.05103	0.00000	0.012.02	0.00050	3.33033	0.00220	4.04507	3.34004	0.00505
	ieneral & Intangible Plant														
153	Labor		19,437	4,894	11,417	1,212	1,651		138		0	12	104		9
154	Retail 100%, Class = T& D														
155	Retail 100%, Class – 4 Bills		2						-						2
156	General & Intangible Plant Iolal		19,440	4,894	11,417	1,212	1,651	0	138	0	0	12		0	12
15/	General & Intangible Plant Allocators		1.00000	0.25174	0.58729	0.06235	D.D8493	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00060
158															
	nergy Storage Plant														
160 161	Energy Production Total Sales Energy Storage Plant Total		- 0	0	0	0	0	0	0	6	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.90000	0.00000	0.00000	0.00000	0.00000
163	Energy Storage Flam Andrators		0.0000	0.00300	0.0000	0.03003	0.05000	0.00000	9.99000	0.00000	5.55050	5.50000	0.00300	5.50500	0.00.00
164 (ther														
165	Tahor		a	0	G.	.0	0	_	0	-	D	0	0	=	0
166	Retail 100%, Class = # Bills		0		-	-		-							0
167	Retail 100%, Removed														
168	Wholesale 100%								-	-					
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
1/0															
	otal Accumulated Depreciation		248,097	181,710	11,417	75,353	23,155	a	2,883	0	8	785	3,274	D	17
1/2	Total Accum Deprec Allocators		1.00000	0./3242	0.04602	0.10219	0.09333	0.00000	0.01162	0.00000	0.00003	0.00115	0.01320	0.00000	0.00005
173															
174	let Plant in Service														
176	Production Gross Plant		466,239	466,239	. 0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(175,855)	(175,855)	0	0	0	0	0	0	0	0		0	0
178	Production Net Plant		290,381	290,384	9	9	0	9	0	. 0	0	0		0	0
179	Production Net Plant Alignators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
180															
181	Transmission Gross Plant		181,028	8,299	0	172,730	6	0	. 0	0	0	0	0	0	.0
182	Transmission Reserve		(25,102)	(962)	0	(24,141)	0	0	0	0	0	0	0	0	0

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 185 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

ine Vo.															
	Gen Service Interruptible by Function (Revenue = COS)	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity DEMAND	Distribution Primary	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities	Customer Billing/Info. CUSTOMER
				DEMAND	ENERGY		DEMAND			CUSTOMER	CUSTOMER			DIRECT	100000000000000000000000000000000000000
183	Transmission Net Plant Transmission Net Plant Allocators		155,926	7,337 0.01705	0.00000.0	148,589 0.95295	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.90000	0.00000	0.00000
185	Transmission Inc. i Talk Fallocards		1.00003	0.01703	0.0000	0.55255	0.0000	0.00000	3.33300	0.0000	3.33030	3.30000	5.54554	5.50000	0.00003
186	Distribution Gross Plant		147,642	D	0	.0	123,674	а	10,324	0	74	877	7,793	D	a
187	Distribution Reserve		(27,700)	n	0	0	(21,504)	0	(2,746)	0	(7)	(273)	[3,170]	0	0
188	Distribution Net Plant		114,942	0	0	0	102,120	0	7,578	0	16	505	4,623	0	0
189 190	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86845	0.00000	0.06593	0.00000	0.00014	0.0096	0.04022	0.00000	0.00000
191	General 8. Intangible Gross Plant		42,018	10,5//	24,675	2,620	3,568	g	198	0	1	27	225	0	29
192	General & Intangible Reserve		(19,440)	(4,894)	(11,41/)		(1,651)	a	(138)	0	(0)	(12)	(104)	D	(12
193	General & Inlangible Net Plant		77,578	5,683	13,2.58	1,408	1,917	a	160	0	D	14	171	D	17
194	General & Intangible Net Plant Allocators		1.00000	0.25169	0.59719	0.06234	0.08492	0.00000	0.00709	0.0000	0.00002	0.00063	0.00535	0.00000	0,00076
195 196	Farm (Arms) Comp North		0	0	0	9		0	0	0	0		0	0	0
197	Energy Storage Gross Plant Energy Storage Reserve		0	0	0	9	0	9	0	0	0	0	0	0	9
198	Energy Storage Net Plant		0	0	0	0	0	0	0	Ü	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DODGO.G	0.00000	0.00000	0.00000	0.00000	D.DHIRDH	0.00000	0.00000	0.00000	G.GDG(K)	0.00000
200															
201	Other Gross Plant		(2)	0	0	0	0	0	0	0	0	0	0	0	(2
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0
203	Other Net Plant Other Net Plant Allocators		1.00000	0.00028	(0) 0.0000.0	0.00007	0.00010	0.00000	0.00001	0.00000	(0) 0.00000	0.00000	(0) 0.00001	0.00000	0.99688
204	Other Net Plant Allocators		1.00000	0.00028	0.00000	0.00007	0.00010	0.00000	0.00001	0.0000	0.00000	0.00000	0.00001	0.00000	0.99688
206	Total Gross Plant		831,926	485,114	24,675	175,349	127,192	a	10,622	0	74	904	8,018	D	27
207	Total Reserve		(248,097)	(181,710)	(11,417)	(25,353)	(23,155)	0	(2,883)	0	(8)	(285)	[3,274]	0	(12
208	Total Net Plant in Service		583,829	303,404	13,258	149,997	104,037	0	7,738	0	17	619	4,744	0	15
209	Total Net Plant Allocators		1.00000	0.51968	0.02271	0.25692	0.17820	0.00000	0.01325	0.00000	0.00003	0.00106	0.00813	0.00000	0.00003
210															
	onstruction Work in Progress														
213	Production Base Demand		7,965	7,965											
214	Production Intermediate Demand		1,021	1,021											
215	Production Peaking Demand		667	667											
216	Production Solar Demand		144	144	-			-							-
217	Transmission		3,844	-	-	7,774	3,814		- 1	-	-			-	
719	Distribution Primary Distribution Primary (MDS)		3,844				3,844	-							
220	Distribution Secondary		243	-	_	-			243						-
221	Distribution Secondary (MDS)														
222	Distribution Service		0		-	-		-			0				
223	Distribution Metering		4	-	-	-	-	-	-	-		4	-	-	-
224	Lighting Facilities		-7.0	-	-	-	-	-	8	-	-	6			-
22.5	Distribution IS Equipment Tabor		667 786	198	462	49	67	-	6	-		- 0	667	-	0
227	Retail 100%, Class = Net Plant		(375)	(195)	(9)	(96)	(67)	_	(5)	- 1	(6)	(0)	(3)		(0
228	Retail 100%, Removed		(32.3)	123.9	17	1000	(00)		1-77		10)	(0)	19		(6
229	Total Construction Work in Progress		22,738	9,798	4 53	7,727	3,844	0	243	- 0	0	4	668	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.43092	0.01994	0.33980	0:16906	0.00000	0.01070	0.00000	0.00000	0.00018	0.02937	0.00000	0.00002
231															
232	and the real of														
234	ant Held for Future Use Production Base Demand		193	193											
235	Production Peaking Demand		52	52											
236	Transmission		665	-		665		-			-			-	-
237	Distribution Primary		60	-	-	-	60	-	-	-	-	-	-	-	-
238	Labor		114	29	6/	.1	10	-	1	-	U	0	1		a
239	Plant Held for Future Use Total		1,085	274	67	672	70	a	-1	0	В	0	1	D	ō
240 241	Plant Held for Future Use Allocator		1.00000	0.25287	0.06194	0.61954	0.06412	0,00000	0.00075	0.00000	0.0000	0.00007	0.00056	0.00000	0,00005
241															

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

Page 186 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(i)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line:			1	Preduction	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution	1 %	Interruptible	Lighting	Customer
No.	Gen Service Interruptible by Function	Ref.	Iotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
ш	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand Production Intermediate Demand		2,991 311	2,991 311				-	-				-		-
216	Production Peaking Demand		340	310	-		-	-							
747	Production Base Energy		7,139		7,139			-	100			2		100	
748	Production Intermediate Energy		-		-			-							
249	Production Peaking Energy		6,002		6,002										
250	Production Solar Demand		45	45				-							-
251	Energy Avg Rate Sales Distribution Metering				-	-	-	-	ã.	-		- 2	-		
252 253	Labor			-	-	-		-	- 5		1.0			3	
254	WTD ORM Expense		(12,751)	(2,882)	(7,651)	(923)	(1,141)		(89)		(0)	(16)	(41)		171
255	Retail 100%, Class = # Bills		12	(r june)	1/3/4/1	100.07	(1,141)	· -	1007		107	19	14-0		12
256	Retail 100%, Class = Prod		(9,343)	(9,343)											
257	Retail 100%, Class - Net Plant		14,955	7,772	340	3,842	2,665		198		0	16			0
258	Retail 100%, Class – T&D		(2,320)	(59)	-	(1,238)	(886)	-	(74)	+	(0)	(6)		-	-
259	Retail 100%, Class - Metering		27	-	-	-	-	-	-	-		2/	-		-
260 261	Retail 100%, Removed Wholesale 100%		-	-	-			-	3	-				-	-
262	Gross Prod Plant		(405)	(405)	-	-	-	-				10			-
263	Gross Total Plant		12,219	7,125	362	2,575	1,868		156		0	13	118		0
264	Gross Trans Plant		(473)	(22)		(451)							-		
265	Total Working Capital		18,747	5,972	6,191	3,805	2,506	0	191	0	0	33	1/12	0	6
266	Iotal Working Capital Allocator		1.00000	0.31323	0.33025	0.2029/	D.13568	0.900000	0.01020	D.D0000	0.00002	0.00179	0.00758	0.00000	0.00030
267															
768															
270	Total Rate Base Gross Electric Plant in Service		831,926	485,114	24,675	175,349	127,192	0	10,622	0	24	904	8.018	0	27
271	Accumulated Depreciation		(248,097)	(181,710)	(11,417)	(25,353)	(23.155)		(2,683)	0	(8)	(285)		0	(12)
272	Net Electric Plant in Service		583,829	303,404	13,258	149,997	104,037		7,738	Ü	1/	619		D	15
273	Construction Work in Progress		22,738	9,798	4.53	7,727	3,844		243	0	B	4		D	а
274	Plant Held for Future Use		1,085	774	67	677	70		1	0	D	0	1	D	n
275	Working Capital		18,747	5,872	6,191	3,805	2,506		191	0	0	33	142	0	6
276	Total Rate Base		626,399	319,349	19,970	162,201	110,457		8,174	0	17	657	5,554	0	21
277	Total Rate Base Allocator		1.00000	0.50982	0.03188	0.25894	0.17634	0.00000	0.01305	0.00000	0.00003	0.00105	0.00987	0.00000	0.00003
2/9															
	Class Revenue														
781	Retail Sales of Electric		98,556	47,464	14,837	19,434	14,897		1,146		1	151	536		90
282	Production Solar Demand		3,655	3,655											
283	EV Solution		-		-	-		-							
284	Lighting Facilities Revenue													-	
587	Retail Revenue Wholesale 100%		102,211	51,119	14,837	19,434	14,897	-	1,1/16	-	1	151	536	-	90
286 287	Vindlesale 100% Total Class Revenue		197,711	51,119	14,837	19,434	14,897	а	1,146	0	1	151	536	D	90
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.50013	0.14516	0.19014	0.14574		0.01122	9.00000	0.00001	0.00147	0,00525	0.00000	0.00088
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		96,276	48,536	14,668	17,721	13,532	-	1,091	-	2	144	492	-	90
292	Less Lighting Facilities			-										-	
793	Return & Pretax Op Expinet of Lighting Fac, and EV Solution Function Allocator for Electric Revenue		96,276 1,00000	48,536 0.50413	14,668 0.15236	17,77 1 0.18406	13,537 0,14055	5.00000	1,091 0.01133	0.00000	7	0.00150	492 0.00511	0.00000	0.00094
295	CONTROL MINISTREE DE PROCESSOR DE LA CONTROL		1,00000	0.50413	11.1.5736	0,18406	0.14055	D. 000000	U.U.1188	0.00000	0.00003	0.00150	0.00511	U.UUUNO	0.00094
296															
	Revenue Credits														
298	Transmission		406			406			-		-	-	9.0	1.2	
299	Distribution Primary		6	-	-	-	6		9.	-		0		-	
300	Distribution Secondary		37	-	-	-	-	-	3.2	-	-	Φ.	-	-	-
301	Distribution Service		1		-			-			1				-
302	Lighting Facilities														_
303 304	Retail 100%, Class = # Bills Retail 100%, Class = Prod		0		-	-		-					-		0
304	Retail 1007s, Class - Flud		-		-		-	-	-	-	-	-	-	-	

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 187 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
148.	Gen Service Interruptible by Function (Revenue = COS)	Ķef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-		-	15	-	9		-	19	-	-	
306 307	Rate Base Total Revenue Credits		17	9	1	410	9		32	- 0	0	0	0	- D	
308	Iotal Revenue Credits Alfocator		1.00000	0.01882	0.00118	0.88939	D.D1862	0.00000	0.06915	0.00000	0.00747	0.00004	0.00033	0.0000.0	0.0000
309			V-10/20 11.1			0.01.0			0.00	700	2004 150	7,500	- And Continue	10,000	507,000
	8.M Expense roduction Demand														
513	Production Base Demand		1,490	1,490	-			_	2.					-	
314	Production Intermediate Demand		127	127		-		-	0	-	-4	9	-	-	-
315	Production Peaking Demand		227	222	-	-	-	-	-	~			-		-
316	Production Solar Demand		608	608 2,447	0	0	0		0	0			0		
317 318	Production Demand O&M Subtotal Production Demand O&M Allocators		2,447 1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
319	Troubeton beniani cent Anocators		1.00.00	1.00500	0.00000	0.00000	0.0000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.0000
	roduction Energy														
321	Production Base Energy		6,501	-	6,501	-	-	-	8	-	7	(4)	-	7	-
322	Production Intermediate Frengy		590		590	-	-	-					-		-
323 324	Production Peaking Energy Production Solar Energy		527 492		527 492										
325	Production Energy O&M Subtotal		6,110	0	9,110	0	0	0	0	- 0	0	0	n	0	
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
52 / 52 R	Production O&M Total		10,557	2,447	8,110	.0	0	0	0	0	0	0	D	D	
29	Production O&M Total Allocators		1.00000	0.23175	0.76825	0.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000		0.00000	0.0000
330			3.0000				91041100		1010700			9100009		10100000	
	ansmission														
332	Production Base Demand		11	11	-	-	-	-	-	-		-	-	-	-
533	Production Intermediate Demand		1	1	-	-	-	-	9	-	-	-	-	-	-
434 33.5	Production Peaking Demand Production Solar Demand		6 6	6	-	-	-	-	-	-	-	-			-
336	Production Solar Demand Transmission		864	ь	-	864		-	-		-	100	-		-
337	Transmission Radials		5			5									
338	Transmission O&M Total		892	23	0	869	0	0	0	0	0	0	0	0	
339	Transmission O&M Allocators		1.00000	0.02598	0.00000	0.97402	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
310	The state of the s														
347 17	istribution Distribution Primary		1,113				1,113								
343	Distribution Secondary		84		-		i,iis	-	84				-		-
344	Distribution Service		0		_	_		_			0				
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
316	Lighting Facilities		-	-	-	-	-	-	(8)	-		(2)			-
347	EV Solution		-	-	-	-	-	-	9	-	-			-	-
348 349	Distribution IS Equipment Distribution O&M Total		1,241	- 0	. 0	. 0	1,113	. 0	84	- 0	. 0	19	25 25	- 0	· ·
350	Distribution OSM Allocators		1.00000	0.00000	0.00000	0.00000	0.89655	0.00000	0.06749	0.00000	0.00027	0.01528	0.02042	0.00000	0.0000
351	215th Martin County Michael 5		2.00000	0.00000	0.0000	0.0000	0.00000	0.00000	0.007-13	0.00000	0.00021	0.0120	0.02012	5 50000	010000
352 C	ustomer Accounting														
353	Distribution Service		-		-	-	-	-	-	-		5-0	-	1.5	-
354	Distribution Melering		a	-	-	-	-	-		-	-	0			-
355 356	Retail 100%, Class = # Bills Customer Accounting O8 M		6	- 0	. 0	. 0	. 0	. 0	- 0	. 0	. 0	- 0		- 0	
357	Customer Accounting O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07615		0.00000	0.9238
358	Castering Castering		2100000	0.00000		0.0000	0,43040	0.0000		0.0000	0.000,00	3131321	2,0000	5,500,00	01000
359 O	ustomer Serv & Info.														
360	Retail 100%, class = # Bills		a	-	-	-	-	-	-	-	-	-	-	-	
361	Customer Serv & Info. O& M		۵	D	0	a	0	a	0	0	D	0		D	-
362 363	Customer Serv & Info. O& M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.0000
364 Sa	alor of the state														

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

Page 188 of 230 DOCKET NO: 70740035-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

\neg	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne.	Gen Service Interruptible by Function (Revenue = COS)	Hef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1	0	0	0	0	0	0	0	0	0		0	1
367 368	Sales O&M Allocators		1.00900	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	0.00000	1.00000
	dmin and General														
370	Tabor		5,211	1,312	3,060	325	443	-	37		0	3	28		,
371	Distribution Primary														
372 373	Gross Total Plant Retail 100%, Class = 4 Bills		745 0	434	22	157	114		10		0	1			0
374	Retail 100%, Class = 18.0				-			-	W.	1				-	
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	6	-	.4	9	-	2	-
376	Relail 100%, Removed		-		-	-	-	-	-	-		8	-	-	-
377 378	Wholesale 100% Admin & General O&M		5,956	1,746	3,083	482	556	0	46	0	0	4	- 35	0	3
379	Admin & General O&M Allocators		1.00000	0.29321	0.51757	0.09093	0.09344	0.00000	0.00760	0.00000	0.00002	0.00069	0.00589	0.00000	0.00046
380															
	ecoverable Clause O&M														
162	Retail 100%, Removed Wholesale 100%		-	-			-	-	5					- 5	
384	Recoverable Clause O&M		- 0	0	0	0	0	0	0	0	0	0	0	0	0
385															
	M&O late		18,653	4,216	11,193	1,351	1,669	0	130	0	0	24		0	10
387 To	otal O&M Allocators		1.00000	0.22602	0.60004	0.07242	0.08948	0.00000	0.00698	0.00000	0.00002	0.00126	0.00324	0.00000	0.00053
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		76												76
	otal Adjusted O&M		18,729	4,216	11,193	1,351	1,669		130		D	24	60		86
391															
392															
	epreciation Expense														
	poduction Bland														
	noduction Plant Production Base Demand		13.891	13.891											
395 396	oduction Plant Production Base Demand Production Intermediate Demand		13,891 982	13,891 982				_							
395 396 397	Production Base Demand Production Intermediate Demand Production Peaking Demand		982 1,382	982 1,382		-	-	- -	-	į.		÷	-	<u>:</u>	8
395 396 397 398	Production Base Demand Production Intermediate Demand Production Peking Demand Production Solar Demand		982	982		-	-	- - -		į.			- -		2 -
395 396 397 398 399	Production Base Demand Production Intermediate Osmand Production Peaking Demand Production Solar Demand Refail 100%, Removed		982 1,382 2,972	982 1,382 2,972	-	-	-	- - - -	- 2	-	-	-	-		-
395 396 397 398	Production Base Demand Production Intermediate Demand Production Peking Demand Production Solar Demand		982 1,382	982 1,382		- - - 0.00000		- - - - 0,00000	0.0000n	- - - - - -	D 0.00000	0.00000	0.00000	D.00000	- - - 0,000000
395 396 397 398 399 400 401 402	Production Base Demand Production Intermediate Cennand Production Peaking Demand Production Sealing Demand Production Sealing Demand Retal 100%, Removed Production Palmi Trial Production Plant Allocators		982 1,382 2,972	982 1,382 2,972		- 0	- 0		- 0					-	
395 396 397 398 399 400 401 402 403 Tr	Production Base Demand Production intermediate Cemand Production intermediate Cemand Production Peaking Demand Production Peaking Demand Redail 100%, Removed Production Plant Trial Production Plant Trial answerieston Plant		982 1,382 2,972 19,226 1,00000	982 1,382 2,972 - 19,276 1.00000		- 0	- 0		- 0					-	
395 396 397 398 399 400 401 402 403 Tr 404	Production Base Demand Production Intermediate Cennand Production Peaking Demand Production Sealing Demand Rectal 100%, Removed Production Pant Trial Production Plant Trial Production Plant Sealing Demand Production Plant Production Plant Production Plant		982 1,382 2,972 	982 1,382 2,972 - 19,276 1.00000		- 0	- 0		0.00000		0.00000	0.00000		-	
395 396 397 398 399 400 401 402 403 Tr	Production Base Demand Production intermediate Cemand Production intermediate Cemand Production Peaking Demand Production Peaking Demand Redail 100%, Removed Production Plant Trial Production Plant Trial answerieston Plant		982 1,382 2,972 19,226 1,00000	982 1,382 2,972 - 19,276 1.00000		- 0	- 0		- 0					-	
395 396 397 398 399 400 401 402 403 Tr 404 405 406 407	Production Base Demand Production Intermediate Cemand Production Peaking Demand Production Peaking Demand Production State Demand Retail 300%, Removed Production Plant Total Production Plant Total Production Plant Production Base Demand Production Base Demand Production Intermediate Demand Production Intermediate Demand Production Peaking Demand		982 1,382 2,972 19,226 1,00000 71 4 41 47	982 1,382 2,972 19,276 1,00000		0,0000	- 0		0.00000		0.00000	0.00000		-	
395 396 397 398 399 400 401 402 403 Tr 404 405 406 407 408	Production Base Demand Production Intermediate Cennand Production Peaking Demand Production Sealing Demand Rectal 100%, Nemowed Production Peaking Production Peaking Production Peaking Production Peaking Production Peaking Production Peaking Production Intermediate benand Production Intermediate Demand Production Intermediate Demand Production Intermediate		982 1,382 2,9/2 19,726 1,00000 71 4 41 47 3,940	982 1,382 2,972 19,276 1.00000 71 4		0 0.00000	- 0		0.00000		0.00000	0.00000		-	
395 396 397 598 599 400 401 402 403 Tr 404 405 406 407 408 409	Production Base Demand Production Intermediate Cemand Production Peaking Demand Production Sealing Demand Petal 3 100%, sensored Production Soal Demand Petal 3 100%, sensored Production Plant Trial Production Plant Trial Production Plant Allocators anomission Plant Production Base Demand Production Intermediate Demand Production Intermediate Demand Production Peaking Demand Transmission Transmission Transmission Radials		982 1,382 2,972 19,226 1,00000 71 4 41 47	982 1,382 2,972 19,276 1.00000 71 4		0,0000	- 0		0.00000		0.00000	0.00000		-	
395 396 397 398 399 400 401 402 403 Tr 404 405 406 407 408 409 410	Production Base Demand Production Intermediate Cennand Production Peaking Demand Production Sealing Demand Rectal 100%, Nemowed Production Peaking Production Peaking Production Peaking Production Peaking Production Peaking Production Peaking Production Intermediate benand Production Intermediate Demand Production Intermediate Demand Production Intermediate		982 1,382 2,972 19,276 1,000000 71 4 41 47 3,940 40	982 1,382 2,972 19,276 1.00000 71 4		0,00000 	- 0		0.00000		0.00000	0.00000	0.00000 - - - -	-	
395 396 397 398 399 400 401 402 403 Tr 404 405 406 407 408 409 410 411 412 413	Production Base Demand Production Intermediate Cemand Production Peaking Demand Production Peaking Demand Production Solar Demand Production Palant Production Plant Alborators anomission Plant Production Plant Alborators anomission Plant Production Base Demand Production Base Demand Production Plant Plantamission Plant Tolal Transmission Plant Tolal		982 1,382 2,972 19,726 1,00000 71 4 41 47 3,940 40 - 4,143 1,00000	982 1,382 2,972 19,276 1,00000 71 4 41 47		3,940 40 0,9606/	0.00000	0.00000	0.00000 0.00000 0.00000	C.C0000	0.00000	0.00000 0.00000	0.00000 - - - - - 0.00000	0.000n0	0.00000 - - - - - - 0.00000
395 396 397 598 599 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414	Production Base Demand Production Intermediate Cennad Production Peaking Demand Production Sealing Demand Rectal 100%, Removed Production Pant Total Production Pant Total Production Pant Total Production Pant Production Pant Production Base Demand Production Intermediate Demand Production Intermediate Demand Production Intermediate Demand Production Intermediate Demand Transmission Pant Transmission Pant Transmission Pant Ideals Distribution Primary Transmission Pant Ideals		982 1,382 2,972 19,726 1,00000 71 4 41 47 3,940 40 40 23,360	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	- - - - - - - - - - -	3,940 40 3,980 0,96057	0.00060	0.00000	0.0000n 0.0000n 0.00000	C.C0000	0.00000 	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 398 299 400 401 402 403 Tr 404 406 407 408 409 410 411 412 413 414 415	Production Base Demand Production Intermediate Cemand Production Peaking Demand Production Peaking Demand Production Solar Demand Production Palant Production Plant Alborators anomission Plant Production Plant Alborators anomission Plant Production Base Demand Production Base Demand Production Plant Plantamission Plant Tolal Transmission Plant Tolal		982 1,382 2,972 19,726 1,00000 71 4 41 47 3,940 40 - 4,143 1,00000	982 1,382 2,972 19,276 1,00000 71 4 41 47		3,940 40 0,9606/	0.00000	0.00000	0.00000 0.00000 0.00000	C.C0000	0.00000	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000n0	0.00000 - - - - - - 0.00000
395 396 397 398 400 401 402 403 404 405 406 407 406 407 409 410 411 412 413 414 415 416	Production Base Demand Production Intermediate Cennad Production Peaking Demand Production Sealing Demand Rectal 100%, Removed Production Pant Total Production Plant Total Production Plant Allocators ammission Plant Production Intermediate Lemand Transmission Plant Transmission Radials Distribution Primary Transmission Plant International Transmission Plant Allocators Total Prod and Town Plant Prod and Trans Plant Prod and Trans Plant Allocators		982 1,382 2,972 19,726 1,00000 71 4 41 47 3,940 40 40 23,360	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	- - - - - - - - - - -	3,940 40 3,980 0,96057	0.00060	0.00000	0.0000n 0.0000n 0.00000	C.C0000	0.00000 	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 398 399 400 401 402 403 404 405 406 409 410 411 413 414 415 416 417 0 418	Production Base Demand Production Intermediate Cennad Production Peaking Demand Production Peaking Demand Production Seal Demand Rectal 100%, Renoved Production Plant Total Production Plant Total Production Plant Allocators amenission Plant Production Intermediate Demand Production Intermediate Demand Production Intermediate Demand Production Intermediate Demand Transmission Transmission Radiato Distribution Primary Iransmission Plant Allocators Total Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Prod and Trans Plant Allocators Total Prod and Trans Plant Allocators Stribution Plant Distribution Plant Distribution Plant		982 1,382 2,972 19,726 1,00000 71 4 41 47 3,940 40 40 23,360	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	- - - - - - - - - - -	3,940 40 3,980 0,96057	0.00060	0.00000	0.0000n 0.0000n 0.00000	C.C0000	0.00000 	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 598 409 401 402 403 Tr 404 405 406 407 408 409 411 412 413 414 415 416 417 417 418 419	Production Boxe Dermand Production Termediate Cemand Production Peaking Demand Production Peaking Demand Production Sealing Demand Retail 100%, Renowed Production Plant Land Production Plant Alborators assembles on Plant Production Plant Production Plant Production Dase Demand Production intermediate Lemand Production intermediate Lemand Production intermediate Lemand Production intermediate Lemand Production Intermediate Production Plant Plant Production Plant P		982 1382 2,972 19,726 1,00000 71 4 41 47 3,940 40 - 1,103 1,00000 23,360 1,00000 3,260	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	- - - - - - - - - - -	3,940 40 3,980 0,96057	0 0.00000 0.00000 0.00000 0.00000	0.00000	0.0000n	C.C0000	0.00000 	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 598 399 400 401 402 403 10 404 405 406 407 408 409 410 411 412 413 414 415 416 417 D 418 419 429 430 431 441 441 441 441 441 441 441 441 441	Production Base Demand Production Intermediate Cennad Production Peaking Demand Production Peaking Demand Rectal 100%, Removed Production Peaking Trial Production Peaking Trial Production Peaking Trial Production Peaking Demand Production Base Demand Production Intermediate Demand Transmission Part Production Peaking Demand Transmission Part Intermediate Production Peaking Demand Transmission Part Allocators Total Prod and Town Plant Prod and Town Plant Prod and Town Plant Distribution Plant Distribution Plant Distribution Plant Distribution Plant Distribution Primary		982 1382 2,9/2 19,726 1,00000 71 71 7 4 41 47 3,940 40 40 2,3,60 1,00000 2,3,60 1,00000	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	0.0000.0 	3,940 40 3,980 0,9605/ 3,980 0,17030	0.00000 	0.00000 	0.0000n 0.0000n 0.00000	C.C0000	0.00000 	0.00000 0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 598 599 400 401 402 403 Ti 404 405 406 407 410 411 412 414 415 416 417 Di 418 419	Production Boxe Dermand Production Termediate Cemand Production Peaking Demand Production Peaking Demand Production Sealing Demand Peroduction Peaking Demand Peroduction Peaking Production Peaking Production Peaking Production Peaking Production Peaking Production Death Alborators annealision Plant Production intermediate Demand Production Feaking Production Peaking Production Feaking Production Peaking Production Pea		982 1382 2,972 19,726 1,00000 71 4 41 47 3,940 40 - 1,103 1,00000 23,360 1,00000 3,260	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	0.0000.0 	3,940 40 3,980 0,9605/ 3,980 0,17030	0 0.00000 0.00000 0.00000 0.00000	0.00000 	0.0000n	C.C0000	0.00000 	0.00000 0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 598 499 400 401 402 403 Tr 404 406 407 408 409 410 411 412 414 415 416 417 Dr 418 419 410 411 411 412 413 414 415	Production Base Demand Production Intermediate Cennad Production Peaking Demand Production Peaking Demand Rectal 100%, Removed Production Peaking Trial Production Peaking Trial Production Peaking Trial Production Peaking Demand Production Base Demand Production Intermediate Demand Transmission Part Production Peaking Demand Transmission Part Intermediate Production Peaking Demand Transmission Part Allocators Total Prod and Town Plant Prod and Town Plant Prod and Town Plant Distribution Plant Distribution Plant Distribution Plant Distribution Plant Distribution Primary		982 1388 2.9.7. 19,736 1,00000 71 4 4 1 47 3,940 40 40 23,369 1,00000 23,369 1,00000 23,369 1,00000	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	0.0000.0 	3,940 40 3,980 0,9605/ 3,980 0,17030	0 0.00000 0.00000 0.00000 0.00000	0.00000 	0.0000n	C.C0000	0,00000 0,00000	0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000
395 396 397 598 599 400 401 402 403 Ti 405 406 407 408 409 410 411 412 413 414 415 416 417 D 421 421 422	Production Base Demand Production Termediate Cemand Production Peaking Demand Production Peaking Demand Rectal 100%, Removed Production Peaking Trial Production Peaking Trial Production Plant Trial Production Plant Allocators ammission Plant Production Base Demand Production Intermediate Lemand Production Intermediate Lemand Production Intermediate Lemand Production Intermediate Lemand Transmission Transmission Radials Distribution Primary Transmission Plant Intermediate Transmission Plant Intermediate Transmission Plant Allocators Total Prod and Trans Plant Allocators Total Prod and Trans Plant Allocators Stribution Plant Distribution Plant Distribution Plant Distribution Plant Distribution Securiary (MDS) Distribution Securiary (MDS) Distribution Securiary Description		982 1388 2,972 19,726 1,00000 71 4 41 47 3,940 40 40 2,133 1,00000 2,235 1,336 1,333	982 1,382 2,972 19,276 1,0000 71 41 47 163 0,03933	0.0000.0 	3,940 40 3,980 0,9605/ 3,980 0,17030	0 0.00000 0.00000 0 0.00000 0 0.00000	0.00000 	0.0000n	C.C0000	0,00000 0,00000	0.00000 0.00000 0.00000	0.00000 - - - - - - 0.00000	0.000no	0.0000

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 189 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
П										Distribution					
line.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Gen Service Interruptible by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total	•	3,629	0	0	0	3,260	0	313	0	1	55	0	0	
128	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89846	0.00000	0.08614	0.00000	0.00018	0.01522	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		7,771	168	a	3,980	3,260	a	313	0	1	5.5	D	D	
431	Total Trans and Dist Plant Allocators		1,00000	0.02097	0.00000	0.51211	0.41951	0.00000	0.04022	0.00000	0.00008	0.00710	0.00000	0.00000	0.00000
432	Total Prod, Trans and Dist Plant		26,997	19,389	0	3,960	3,260	0	313	0	1	55	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71818	0.00000	0.14741	0.12076	0.00000	0.01158	0.00000	0.00002	0.00205	0.00000	0.00000	0.00000
435	Total 100, Hall and Disc Hall Palocators		1.0000	0.72020	0.00005	0.24742	0.12.070	0.0000	0.01150	0.0000	0.50052	5.50203	0.00330	5.50000	0.0000
	Seneral & Intangible Plant														
437	Tahoi		7,895	.779	1,700	181	246	-	21		D	,	16	1040	1
438	Retail 100%, Class = # Bills		1		-			-					-		1
439	Retail 100%, Class = Net Plant														
440	General & Intangible Plant Total		2,896	729	1,700	181	246	0	21	0	0	2	16	0	2
441	General & Intangible Plant Allocators		1.00000	0.25170	0.58720	0.06235	0.08492	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	9.90000	0.00075
442	nergy Storage Plant														
444	Friengy - Production Total Sales														
445	Energy Storage Plant Total		- 0	0	0	0	0	0	0	- 0	0	0	0		0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448															
449	Labor		-		-			-	1-1		-			-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	3	-	8	÷	- 10	-	ō
451	Retail 100%, Class = Net Plant		41	-21	1	11	7	-	1		0	0	0		0
452	Retail 100%, Class - T& D Retail 100%, Class - Metering		13 14	0		7	5		0		0	0 14	0		
454	Retail 100%, Class – Metering Retail 100%, Class – Dist Secondary		14		-	-	-		8			14	-	-	-
455	Retail 100%, Class = Prod		26	26	_		-					8			-
456	Refail 100%, Removed		-		-		-	-	_	-	-	(4)		-	-
457	Wholesale 100%			-			-		-	-	-	-		-	
458	Other Plant Total		103	48	1	18	12	0	9	0	0	14	1	0	0
459															
	Total Depreciation Expense		29,996	20,165	1,701	4,178	3,518	0	342	0	1	71	16	0	3
461 462	Total Depreciation Expense Allocators		1.00000	0 67228	0.05672	0.13929	0.11730	0.00000	0.01141	0.00000	0.00002	0.00237	0.00054	0.00000	0.00009
463															
	Taxes Other than Income Tax														
465	Tabor		558	140	378	35	47		4		D	0	3	-	0
466	Nel Total Plant		5,651	2,937	128	1,452	1,007		75		0	6	46		0
467	Transmission														
468	Distribution Primary		-				-	-				-			
469	Retail 100%, Removed			-	-		-		-	-	-		-	-	-
4/0	Total Taxes Other Total Taxes Other Allocator		6,209 1.00000	3,077 0.49561	456 0.07344	0.23944	1,054 0:16982	D.00000	79 0.01270	0.00000	0.00003	0.00102	0.00788	0.00000	0.00007
472	Total Taxes Order Addition		1.00000	0.49361	0.07544	0.25544	0.10982	0.00000	0.01270	D.DONGO	U.GODGS	0,00102	0.00788	0.00000	0.00007
473															
	ncome Tax Expense														
475	Total Revenue	Line 13	102,673	51,127	14,837	19,845	14,905	0	1,178	0	3	151	537	0	90
476	Total Oper. Exp. Before Tax	Line 20	54,892	27,437	13,349	7,605	6,234	0	551	0	1	101	125	0	83
4//	Net Oper, Income (NOI) before Tax		47,781	23,690	1,488	12,8/10	8,6/1	_ g	628	U	1	50	411	D	
478	Interest Expense	Tine 8 x WACC	11,509	5,868	367	2,980	2,030	-	150	-	D	17	162	-	0
479 480	NOI Before Tax Tess Interest	In 477 - In 478	36,771	17,823	1,121	9,859	.6,641		477	-	1	38	309	-	1
480	State Income Tax Expense														
481	Net Oper, Income Less Int. Exp.	Line 479	36,271	17,923	1,121	9,859	6,641	0	477	0	1	38	309	0	1
483	Fed & St Permanent Differences	JSS Sch. 12	6/1	391	20	141	103		9		0	1	6		
484	State Temporary Differences	JSS Sch. 12	(20,294)	(11,834)	(602)		(3,103)		(259)	-	(1)		(196)	-	11
485	State Taxable Income	In 487:484	16,648	6,380	589	5,723	3,641	a	227	0	D	16	170	D	1
486	State Income Tax Rate		5.50%	5.50%	5.50%		5.50%	5.50%		5.50%	5,50%	5.50%	5.50%	5.50%	
487	State Income Tax (Cur.)	Ln 485 x Ln 486	916	351	30	315	200		12		0		7		0

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

Page 190 of 230 Docket No: 7074003 5-F1 Schedule No. 2H General Service Interruptible by Function

Construction Interceptible by Function United Construction		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Construction Interceptible by Function United Construction	ine					-0.4.04										
March Section Control Contro	No.		Ref.	Iotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services		Equipment	Facilities	Billing/Info.
19	100		In 494 v In 496	1.116					COSTOMER		COSTORIER				DIRECT	COSTOWER
Description Control Contro									0		0				0	
Part				2,032						2/					-	
19																
18																
15 15 15 15 15 15 15 15																
Section Control Cont																
19																
Proceedings																
1969 Feel Per Land Busher Alge (Early) 16497 16498 1545 131 1315 1415 744 44 0 3 25			111493.496						21.00%		21 00%				21.00%	
Post Post Application Post No. 2			In 497 x In 498						7 111671		, man-1				, 1100,70	7.7.48
Column C					2,0.10	***	.,									
Martin M				3,439	1,345	111	1,164	743	-	47		0	3	25	-	
Accordance Taylor Control France Taylor France France Taylor Franc		Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,127	2,406											
Fig.																1
Section Sect															7	1
March of Deces ADM (COT)																-(-
Control Cont																(
10 10 10 10 10 10 10 10		Total Tederal Income Tax Exp.	Ln 501;507	4,605	1,/30	113	1,624	1,039	-	64		0	5	29		
13 March 14 March 15		entropy and a discount to the second	1-101-1-100					1107		140						
12 Total Place 1689 - 1875 169 190 130 170 1889 - 1875															- 5	
13 Amont of Excess Feed, ADDITICTITY Une 507															-	
14 Total Amortisation of IT Une Sof (42) (24) (11) (9) (6) - (13) (10)																í
18 18 18 18 18 19 19 19																í
10 Parent Use It as Adjustment 10 100 101											-				-	É
1. In 150.516	16	Parent Debt Tax Adjustment	JSS Sch. 12		(140)	(/)	(51)	(37)	-				(0)	(2)	7.0	T.
Fire Tax Rule 15 15 15 17 14 15 15 17 14 15 15 17 14 15 15 15 15 15 15 15	17	Total Income Tax Expense	In 510:516	6,396	2,592	169	2,124	1,373	-	88	-	D	6	44		
	518															
State Stat		Effective Tax Rate	In 510:512 /In479	25,77%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.79%	25.82%	0.00%	25.76
12	521 <u>l</u>															
Part																
Second S																
26 Federal Forthwork Taylor 1											1.5		(12)		7	
27 Televal Informer Tea (FIC) 55 Sch. 12 (44) (14) (94) (14) (95) (164) (14) (16									_				(0)			
18 Federal Income Tax (PTC) 55 Sch. 12 (1,972) (1,465) (1) (1,105) (1,																
29																
Part Debt.															2.	
Second S																
33 Base for ITT Computation In \$2,532 12,055 4,155 39 4,194 2,651 155 0 12 85 4.104 ITT Factor 0,21,(10-21) 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 0,2658 5. Federal Invience Tail [ICT FS. Sch. 12 143 19 19 1,00 10 10 10 10 10 10 5. Federal Invience Tail [ICT FS. Sch. 17 142 143 11 140 147 116 147 116 147 116 147 14	31	Temporary Diff Federal	ISS Sub. 12	(19,651)	(11,459)	(583)	[4,142]	(3,004)	-	(251)	-	(1)	(21)	(189)		
March Marc	32	Deferred Tax Federal	Ln 531x Ln 498	4,127	2,406			631			8	.0	4	40		
15																
Second Profession of Direct Augles Second Profession of Direct Augles Second Profession of Direct Augles Second Profession Second Profes									0.26582		0.26582				0.26582	
April Apri															*	
Section Sect															176	
39 Americal Excess ADT BS Sch. 12 (696) (406) (21) (447) (105) (9) (0) (1) (7)															-	
40 TotalTT before Adding Deterred Un \$35539 479 (676) [9] 754 408 11 (0) 0 (10) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11) 4 (10) 4 (11)																
#1 Total																
A5 total H - Current & Deferred A5 (Peter Red No. 1975) A5 (Peter Red No. 1975																
As State Income Tax (SIT) Calculation 44 State Income Tax (SIT) Calculation 45 NORT line 44 41,385 21,099 1,319 10,716 7,25% 540 1 43 367 46 Interest Expense Line 27 x WACC (11,599 5,868 1,677 2,280) (2,090 (559 (6) (12) (102 1,000	12								-		-					
15 MOBET line:44 41,385 21,099 1,319 10,716 7,298 - 540 1 43 367 line:27 x WACC (11,509) (5,668) (367) (2,980) (2,090) (150) (0) (12) (102) line:27 x WACC (11,509) (7,568) (367) (2,980) (2,090) (2,090) (9,00) (150) (9) (102) (102) line:27 x WACC (11,509) (1,568) (367) (2,980) (2,090) (2,090) (1,509) (tate Income Tax (SIT) Calculation														
46 Interest Expense Une 27 x MAXCC (11,569) (5,669) (197) (2,980) (2,030) (159) (0) (12) (102) (77 Permanent Diff ed 8 State 55.5ch, 32 671 391 20 141 103 - 9 0 1 6			Line 44	41,385	21,099	1,319	10,716	7,798	_	san		1	43	367		
47 Permanent DH fed & State 955 Sch. 12 671 391 20 141 103 - 9 0 1 6																Í
									_							
	518			(20,294)	(11,834)	(602)	(4,278)	(3,103)	-	(259)	-	(1)		[196]	-	(1

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 191 of 230 DOCKET NO: 7074IDJ 5-FI SCHEDULE NO: 2H GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services EUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,116	651	33	235	171	-	14		0	1	11	-	0
550	Net FIT Allowable	Line S42	4,605	1,730	113	1,624	1,039	-	61	-	0	5	29	1.5	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	(241)	(140)	(7)		(37)		(3)	-	(0)	101			(0)
552	Base for SIT Computation	In 545:551	15,733	6,029	510	5,409	3,441	-	214	-	D	16	114	-	T
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	916	351	30	315	200		12		0	1	7.		0
555	Total SIT - Deterred	Line 549	1,116	651	33	235	171		14		0	1	11		0
556 557	Total SIT - Current & Deferred	Ln 554:555	2,032	1,002	63	550	371		27		0	2	17		0
558	Parent Debt Tax Adjustment	JSS Sch. 12	(241)	(140)	(/)	(51)	(37)	-	(3)		(D)	(0)	(2)		(0)
559	Total FIT & SIT Based on Return	Lines 542,556		1 643	169	2.124	1.373		88		0		44		
560		Tines 542,506	6,396	2,592								. 6		-	0
561	Total Income Tax Allocator		1.00000	0.40522	0.02642	0.33200	0.21467	0.00000	0.01369	0.00000	0.00003	0.00100	0.00694	0.00000	0.00003
562															
563															
	abor Allocator			4 3037											
565	Production Base Demand		1,124	1,124					-	-			-	-	
200	Production Intermediate Demand		196	158	-	-	-	-	7	-	-				-
567	Production Peaking Demand		158		-	-	-	-	~	-	7	-	-	7	-
568	Production Solar Demand		5	.5	. 3.	-	-	-							-
569	Production Base Energy		2,610		2,610							-		-	
570	Production Intermediate Energy		322		322										
571	Production Peaking Energy		140		140	-		-			14				
572	Production Solar Energy		421	-	421	-	-	-	-	-		-		-	
5/3	Subtotal Production		4,975	1,482	3,493	u	0	a	0	0	D	0		D	а
574	Transmission		326	1.5	-	371			-	-	-	-		-	
575	Distribution		583				.505		42		0	4	32		
576	Subtotal Prod, Trans and Dist		5,943	1,497	3,493	371	505	0	42	0	0	4	32	0	0
577	Customer Accounts		2		-			-				0			2
578	Customer Service & Info.		0	-	-	-	-	-	-	-		~	-	-	9
579	Sales						-	-		-		-	-	-	0
580	Subtotal before Admin & Gen		5,946	1,497	3,498	3/1	505	-	42	-	D	4		-	3
581	Admin & General		7,665	671	1,565	166	276	-	19		D	2	14		
582 1			8,611	2,168	5,059	537	731		61		0				4
593	Total Lahor Allocator		1.00000	0.25177	0.58736	0.06236	0.08494	0.00000	0.00709	0.00000	0.00002	0.00063	0.00535	0.00000	0.00047

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

Page 192 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
line				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
	Rate Base														
2	Electric Plant in Service	Line 105	137,428	24,649	3,205	1,494	47,740		10,422		22,877	15,320			11,721
3	Accum. Depreciation & Amort.	Line 1/1	(39,560)	(9,233)	(1,483)	(216)	(8,691)		(2,829)		(7,173)	(4,827)			(5,108)
4	Net Plant in Service		97,868	15,416	1,722	1,2/8	39,049	-	7,593	-	15,704	10,493			6,613
5		Line 779	7,621	498	59	66	1,443	-	739	-	89	71	-	-	157
6	Plant Held for Future Use	Line 239	82	14	9	6	26	-	1		2	1			23
7	Working Capital	Line 265	5,523	298	804	32	941		168		293	568			2,398
8	Total Nate Base		106,093	16,226	2,594	1,382	41,459		8,020		16,088	11,133			9,192
	Revenue														
11	Class Revenue	Line 287	21,656	2,597	1,927	166	5,591	-	1,125	-	1,397	2,552	-	-	6,300
12	Revenue Credits	Line 307	1,102	0	0	3	3		31	-	1,055	0			9
13	Total Revenue		22,758	2,598	1,927	169	5,594		1,156		2,452	2,552			6,309
14	Operating Expense														
16	Operations & Maintenance	Line 390	7,577	21/1	1.451	12	626		128		418	399			4,327
1/	Depreciation	Line 460	5,916	1,025	221	36	1,321		336		658	1,203			1,118
18	Tax Other Than Income Tax	Line 470	1,148	156	59	13	396	_	77		161	108			178
19	Gain/Loss on Disposition		(7)	(1)	(0)	(0)	(3)		(1)		(1)	(10)			(0)
20	Operating Expense before Tax		14,635	1,394	1,734	60	2,340		540		1,235	1,708			5,623
21	Income Tax Expense	Line 517	1,114	132	22	18	515		96		154	109			79
22	Total Operating Expense		15,749	1,526	1,756	78	2,855		626	-	1,389	1,817	-	-	5,702
23															
	Return														
25		In 13 - In 27	7,009	1,072	171	91	2,739	•	.530	-	1,063	736	-	-	607
26	Nel Operating Income Required	Ln 8 x Ln 34 Ln 25 Ln 26	7,009	1,072	171	91	2,739		530		1,063	736			607
27 28	Return Excess/(Deficiency) Net Oper, Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1.5433	1.5455	1.3433	1,3433	1.5455	1,5455	1.3655	1.5455	1.5455	1.3433	1.2123	1.3433	2.3433
30	ne verne encopy (periodicy)	LITE X CITED	•												
	Total Class Cost of Service	Ln 26 + Ln 22 - In 12	21,656	2,597	1,927	166	5,591	-	1,125	-	1,397	7,552			6,300
3.2															
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%			6.61%	0.00%	6.61%	6.61%		0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6,61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35 36		Ln 31	21,656	2,59/	1,927	166	5,591		1,125		1,397	2,552			6,300
3/		Ln 29	22,030	2,307	1,527		3,304		1,123		2,337	2,532			0,545
38		In 37 / In 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
	Gross Electric Plant in Service														
	Production Plant		16,013	16,013											
44	Production Base Demand Production Intermediate Demand		1,336	1,336	-			-	-						
45			1,466	1,466					-						
46	Production Solar Demand		4,875	4,875											
47	Retail 100%, Removed		40.0												
48	Production Plant Total		23,690	23,690	0	0	6	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
	Transmission Plant														
52	Production Base Demand		195	195	-	-		-							-
53 54	Production Intermediate Demand Production Peaking Demand		11 102	11 102											
55	Production Solar Demand		102	102		-	-			9					
56	Iransmission		1,156	-		1,456			0.00						
57	Transmission - Radials		15			15		-	6.1					-	
58	Distribution Primary												-		
59	Transmission Plant Total		1,893	422	0	1,471	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.22274	0.00000	0.77726	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

Page 193 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

Mary		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
March Marc	No.		Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	Secondary (MDS)	Services		Equipment	Facilities	Billing/Info.
Control Cont	62															0.00000
Ministry		From and Trans Plant Milocators		1.00000	0.51216	0.00005	0.03732	0.00000	0.00000	0.00000	0.00000	5.55000	5.00000	0.00000	5.50000	0.00000
Control Cont																
Mathematic				46,401				46,401								
Michael State				10 130						10 130						
1,						-			_						-	-
1						-	-		-	6	-	22,235	9		2	-
10				14,871	-	-	-	*	-	-	~	-	14,871	-	1.8	-
1						-			-					-		-
10 10 10 10 10 10 10 10					_						_	_	_		_	
77 Tall Transmal Gis Flant 1919 1900 1900 1900 1900 1900 1000 1000				93,636	0	0	0	46,401	0	10,130	0	22,235	14,871	0	0	0
1000 1000	77					0.00003					0.00000			0.00000	0.0000	0.00000
1																0
15,121 1		Total Trans and Dist Plant Allocators		1.00000	0.00441	0.00000	0.01540	0.48572	0.00000	0.10604	0.00000	0.23276	0.15566	0.00000	0.00000	0.00000
1		Total Prod. Trans and Dist Plant		119319	24.111	0	1.471	46.401	0	10.130	0	27.235	14 871	0	0	0
State Stat																
Solid Soli	83															
1																
Fig. Sept.					537	3,205	.22	1,339	-	292		647	449			8,606
88 General & Intanglike Plant Todri 1 (18.52) 537 3.05 22 1.339 0 22 0 642 449 0 0 0 12.466 9 General & Intanglike Plant Allocators 1 (1900) 0 04.895 0 1.0912 0 (1901) 0 10.146 0 (1900) 0 0.0000 0 (1900) 0 (1				3,856												3,858
10 10 10 10 10 10 10 10				18.953	527	2.205	22	1220	0	202		647	419	0		12.465
1																
See Production front Sales																
1																
New Proof Part Allocators 10,0000 10,0													-			
95																
Second S		Energy storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000
1		ther														
9 Relai JOVX, Claser T&D 10 Relation See DOVX 10 Removed 10 Relation See DovX 10 Relation See DovX 10 Relation See DovX 10 Removed 10 Relation See DovX 10 Relation See DovX 10 Removed 10 Relation See DovX 10 Relation See DovX 10 Removed 10 Relation See DovX 10 Relation See Do				-		-	-		-	9	-		-		-	
10				(744)		-	-		-					-		(744)
Mode Sea 2005 Mode Sea 200																
100 100						-	-		-							
Other Plant Cotal Cotal State Plant Cotal Cotal State Plant				-			-	-	-				(-)			
105 Figl. droves Figl. criter Plant In Service 137,298 24,698 3,205 1,468 47,740 0 10,422 0 22,877 15,720 0 0 11,221				(744)	D	0	a	0	a	0	0	D	0	D	D	(/44)
1.00 1.00																
107 108 109																
108		Total Gross Electric Plant Allocators		1.00000	0.17936	0.02332	0.01087	0.34738	0.00000	0.07584	0.00000	0.16647	0.11148	0.00000	0.00000	0.08529
100 Accumalised Description																
101 Production Plant: 111 Production Baze Demand 6,519 6,519 - - - - - - - - -		ccumulated Depreciation														
Production Intermediate Demand																
13 Profession Procession Comment 1,024						-	-	-	-	-	-		4-6	-		-
14 Profession Settan Fernand 570 5						-	-		-	<	-			-	15	-
15 Retail 100%, hemoved						-	-		-			-		-	-	-
116 Production Plant Total 6,915 8,935 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				570	570				-							
117 Production Plant Allocators 1,09500 1,09500 0,06000 0,09500 0,000000				8.935	8.935	0	0	0	0	0	0	0	0	0	0	0
119 Transmission Plant 120 Production Base Demand 33 33 - - - - - -	117															0.00000
120 Production Base Demand 33 33																
	120	Production Base Demand Production Intermediate Demand		.33		-	-		-					-		-

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 194 of 230 DOCKET NO: 70740075-E1 SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Lighting Energy by Function	Kef.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
122	Production Peaking Demand		6	6	-	-		-		18	-	1-1	-	-	-
123	Production Solar Demand		5	5	-	-	-	-		-	-		-	1.5	-
124	Iransmission		201	-	-	204	-	-	-	-			-	1.7	-
125	Transmission - Radials		2	-	-	2		-	9.1				-	-	-
126	Distribution Primary			-	-	-		-	-	3	-				13
127	Transmission Plant Total		255	49	0	206	0	0	0	0	0	0	0	0	
128	Transmission Plant Allocators		1.00000	0.19203	0.00000	0.80797	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
129															
130	Total Prod and Trans Plant		9,190	8,984	0	206	0	0	0	0	0	0	0	υ	
121	Prod and Trans Plant Allocators		1.00000	0.97762	D.DDDCC	0.02238	D.D00000	DOODOG.G	0.00000	0.00000	0.00000	0.00000	0.00000	d.dbdib	0.0000
137															
	Distribution Plant														
134	Distribution Primary		8,071				8,071								
135	Distribution Primary (MDS)		-		-	-		-							-
136	Distribution Secondary		2,694	-	-	-	-	-	2,694	-			-	-	-
13/	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	1.3		-		-
138	Distribution Service		6,876	-	-	-	-	-	-	-	6,876		-	-	-
139	Distribution Meleung		4,619	-	-	-	-	-				4,619			-
140	Lighting Facilities														
141	EV Solution														
142	Distribution IS Equipment						-		-						
143	Distribution Plant Fotal		22,261	0	0	U		0	2,694	0	6,876	4,619	0	0	
244	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36258	0.00000	0.12102	0.00000	0.30889	0.20751	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		22,515	49	0	206	8,071	0	2,694	0	6,876	4,619	0	.0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00217	0.00000	0.00913	0.35848	0.00000	0.11965	0.00000	0.30540	0.20516	0.00000	0.00000	9.90000
148															
149	Total Prod, Trans and Dist Plant		31,450	8,984	. 0	206	8,071	0	2,694	0	6,876	4,619	0	0	0
150	total Prod, Trans and Dist Plant Allocators		1.00000	0.28566	0.00000	0.00654	0.25664	0.00000	0.08566	0.00000	0.21863	0.14688	0.00000	9,90000	0.00909
151															
	Seneral & Intangible Plant														
153	Labor		6,984	249	1,483	10	620		135		297	.208			3,982
154	Retail 100%, Class = T& D														
155	Retail 100%, Class – 4 Bills		1,033				-					-		-	1,033
156	General & Intangible Plant Total		6,017	249	1,483	10	620	0	135	0	297	208	0	0	5,015
15/	General & Intangible Plant Allocators		1.00000	0.03102	0.18499	0.00129	D.D.7730	0.00000	0.0168/	0.00000	0.03704	0.03203	0.00000	0.00000	0.62557
158															
	Friergy Strinage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		0	0	0	0	0	0	0	6	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.90000	0.00000	0.00000	0.00000	0.00000
163															
164															
165	Tabor		a	0	a	.0	0	-	0	-	D	0	-	-	0
166	Retail 100%, Class = # Bills		93		-	-		-							93
167	Retail 100%, Removed														
168	Wholesale 100%									-					· .
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	93
1/0															
	Total Accumulated Depreciation		39,560	9,233	1,483	216		a	2,829	0	7,173	4,827	0	D	5,108
1/2	Total Accum Deprec Allocators		1.00000	0.23339	0.03749	0.00546	0.21969	0.00000	0.07152	0.00000	0.18132	0.12202	0.00000	0.00000	0.12911
173															
174															
	Vet Plant in Service														
176	Production Gross Plant		23,690	23,690	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(8,935)	(8,935)	0	0		0	0	0	0	0	0	0	0
178	Production Net Plant		14,755	14,755	0	0			0	0	0	0	0	0	C
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,893	422	0	1,471	6	0	0	0	0	0	0	.0	
182	Transmission Reserve		(255)	(49)	0	(206)	0	0	0	0	0	0	0	0	0

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY FE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 195 of 230 DOCKET NO: 20740075-EI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
e.	Lighting Energy by Function {Revenue = COS}	Ref.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
83	Transmission Net Plant	-	1,639	373	0	1,266	0	0	0	0.	0	0	0	0	
84	Transmission Net Plant Allocators		1.00000	0.22750	0.00000	0.77250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
85															
86	Distribution Gross Plant		93,636	n	a	.0	46,4D1	a	10,130	0	22,735	14,871	D	D	
87	Distribution Reserve		(22,261)	n	0	0	(8,071)	n	(2,694)	0	(6,876)	(4,619)		0	
88	Distribution Net Plant		71,375	0	0	0	38,329	0	7,436	0	15,359	10,251	0	0	
199 190	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53701	0.00000	0.10418	0.00000	0.21519	0.14362	0.00000	0.00000	0.0000
191	General & Intangible Gross Plant		18,952	587	3,205	22	1,339	g	292	o	612	449	0	D	12,46
192	General & Intangible Reserve		(8,017)	(249)	(1,483)	(10)	(620)	a	(135)		(297)	(208)		D	(5,03
193	General & Intangible Net Plant		10,936	789	1,722	12	720	0	157	0	345	741	0	D	7,45
94	General & Intangible Net Plant Allocators		1.00000	0.02640	D.15749	0.00110	0.06581	0,00000	0.01437	0.00000	0.03153	0.02207	0.00000	0.00000	0,6812
95															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0		0	
97	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0		0	
99	Energy Storage Net Plant		0.00000	0.00000	DOUGG.G	0.00000	0.00000.0	D.D0000	0.00000	O. DANISON F	0.00000	0.00000		O.ODONO	
200	Energy Storage Net Plant Allocators		TEMPORE	11.000000	DIMARKI	U.HUERAU	D.DOIRE	D.DANOG	G.GGZOW	D.DRIBANT	0.00000	U.UINMI	STANCES.	U,UDURD	O.MAN
201	Other Gross Plant		(744)	0	0	0	0	0	0	0	0	0	0	0	[74
202	Other Reserve		(93)	(0)	(0)		(0)	ő	(0)		(0)	(0)		o o	(5
203	Other Net Plant		(836)	(0)	(0)		(0)	0	(0)		(0)	(0)		0	
104	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,0000
105															
106	Total Gross Plant		137,428	24,649	3,205	1,494	47,740	a	10,422	0	77,877	15,320		D	
07	Total Reserve		(39,560)	(9,233)	(1,483)	(216)	(8,691)	0	(2,829)	0	(7,173)	(4,827)		0	(5,10
80	Total Net Plant in Service		97,868	15,416	1,722	1,278	39,049	0	7,593	0	15,704	10,493	0	0	
209	Total Net Plant Allocators		1.00000	0.15752	0.01760	0.01306	0.39900	0.00000	0.07758	0.00000	0.16046	0.10721	0.00000	0.00000	0.0675
211															
	onstruction Work in Progress														
113	Production Base Demand		405	405											
14	Production Intermediate Demand		52	52											
15	Production Peaking Demand		34	34											
16	Production Solar Demand		7	7	-	-		-					-		-
217	Transmission		66		-	66		-	-					3	-
18	Distribution Primary		1,443	-	-		1,443	-	-			9		-	
20	Distribution Primary (MDS)		238		-	-		-	238	-	-	Y.	-	7	-
221	Distribution Secondary Distribution Secondary (MDS)		250		-	-		-	276				-		-
22	Distribution Service		87								87				
223	Distribution Metering		69		-	-	_				-	69			-
24	Lighting Facilities			-	-	-	-	_	1-2	_		4.7	-	2.	-
125	Distribution IS Equipment		-	-	-	-	0 -	-	-	-	- 2	ė	-	-	-
276	Tabor		783	10	60	.0	75	-	.5	-	12	8		=	10
27	Retail 100%, Class = Net Plant		(63)	(10)	(1)	(1)	(25)	-	(5)		(10)	(7)			
228	Retail 100%, Removed														
229	Total Construction Work in Progress		2,621	498	99	66	1,443	0	239	0	89	71		0	
30	Total Construction Work in Progress Allocator		1.00000	0.18998	0.02247	0.02512	0.55060	0.00000	0.09107	0.00000	0.03382	0.02709	0.00000	0.00000	0.0598
32															
	ant Held for Future Use														
234	Production Base Demand		10	10											
235	Production Peaking Demand		3	3											
36	Transmission		6	4	-	6	-	-	(-)		1.4	-	-	_	-
	Distribution Primary		22	-	-	-	22	-	-	-	10.00	-	-	-	-
3/	Labor		41	1	9	a	4	-	1	-	2	1	-	-	- 2
38					q	6	76	0	1	0	7	-1	D	D	7
237 238 239	Plant Held for Future Use Total		87	14											
28	Plant Held for Future Use Total Plant Held for Future Use Allocator		1.00000	0.17060	0.10683	0.07009	0.31953	0.00000	0.00974	0.00000	0.02139	0.01497	0.00000	0.00000	0.2868

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 196 of 230 DOCKET NO: 26740075-FI SCHEDULE NO. 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Lighting Energy by Function (Revenue = COS)	Hef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS)	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		152	DEMAND 152		DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
215	Production base Demand Production Intermediate Demand		16	16			- 1		- 0	- 1					- :
216	Production Peaking Demand		1/	1/		_	_	_	100			2			
747	Production Base Energy		927		927			-	9.1					-	-
748	Production Intermediate Fnergy		-		-	-		-					-		-
249	Production Peaking Energy		780		780										
250 251	Production Solar Demand		2	2	-			-							-
252	Energy Avg Rate Sales Distribution Metering					-		-	ű.	-	-	3	-		-
253	Labor		-						- 0			-			
254	WTD ORM Expense		(5,160)	(146)	(994)	(8)	(428)	_	(87)	_	(285)	(273)	_	-	(2,938)
255	Retail 160%, Class = # Bills		4,995		-			-					-		4,995
256	Retail 100%, Class = Prod		(475)	(475)											
257	Retail 100%, Class - Net Plant		2,507	395	44	33	1,000	-	194		402	269			169
258	Retail 100%, Class – T&D		(685)	(3)	-	(11)	(333)	-	(73)	-	(159)	(107)	-	-	-
259	Retail 100%, Class = Metering Retail 100%, Removed		153		-	-	-	-	-			453	-	-	-
261	Wholesale 100%		-	-	-			-		-	-	- 5	-	-	-
262	Gross Prod Plant		(21)	(21)											
263	Gross Total Plant		2,018	362	47	22	701		153		336	22.5			172
264	Gross Trans Plant		(5)	(1)		(4)	-		-	-					
265	Total Working Capital		5,523	298	604	32	941	0	188	0	299	568	0	0	2,398
266	Total Working Capital Allocator		1.00000	0.05403	0.14562	0.00587	D.1./032	0.00000	0.03397	D.D0000	0.05314	0.10281	0.00000	0.00000	0.43424
267															
768															
270	Total Rate Base Gross Electric Plant in Service		137,428	24,649	3,205	1,494	47,740	0	10,422	0	22,877	15,320	0	0	11,721
271	Accumulated Depreciation		(39,560)	(9,233)	(1.483)	(216)	(8,691)		(2,829)	0	(7,173)	(4,827)		0	(5,108)
272	Net Electric Plant in Service		97,868	15,416	1,722	1,278	39,049	0	7,593	0	15,791	10,493	D	D	6,613
173	Construction Work in Progress		2,621	498	.59	66	1,443	a	239	0	89	71	D	D	157
274	Plant Held for Future Use		80	14	9	6	26	ū	1	0	,	1	D	0	23
275	Working Capital		5,523	298	804	32	941	0	189	0	293	568	0	0	2,398
276	Total Rate Base		106,093	16,226	2,594	1,382	41,459	0	8,020	0	16,088	11,133	0	0	9,192
277	Total Rate Base Allocator		1.00000	0.15294	0.02445	0.01302	0.39078	0.00000	0.07559	0.00000	0.15164	0.10493	0,00000	0.00000	0.08664
278															
	Class Revenue														
781	Retail Sales of Electric		21,470	2,412	1,927	166	5,591		1,125		1,397	2,552			6,300
282	Production Solar Demand		186	186								3,600			
283	EV Solution		1		-	-		-							
284	Lighting Facilities Revenue													-	
582	Retail Revenue		21,656	2,59/	1,927	166	5,591	-	1,125	-	1,397	2,552	-	-	6,300
786	Wholesale 100%		21,656	2,597	4.6		p		4.77			7,552			6,300
787 288	Total Class Revenue Total Retait Sales of Electric & Lighting Allocator		1.00000	0.31994	1,927	0.00765	5,591 0-25819	0.00000	1,175 0,05194	0.00000	1,397 0.06452	0.11784	0,00000,0	0.00000	0.29093
289	rotal relationers to electric & Eighting Addition		1.00000	11.3 [354	0.00900	0.00703	0.2 30 13	0.00000	0,03154	Q. CARROLL	0.00+32	0.11784	0,000,00	u.upum)	0.23033
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		21,644	2,466	1,905	151	5,079	-	1,070		2,298	2,444		-	6,230
292	Less Lighting Facilities														
793	Return & Pretax Op Expinet of Lighting Fac. and EV Solution		71,644	7,466	1,905	151	5,079		1,070		2,798	7,444			6,230
294	Function Allocator for Fire tric Revenue		1,00000	0.11394	0.08804	0.00697	0.73467	D.00000	0.04945	0.00000	0.10618	0.11290	0.00000	0.00000	0.28786
295															
296	Borranua Frankte														
297	Revenue Credits Transmission		3			3									
298	Distribution Primary		2				2	12	-	-	- 2	ō	-		1.7
300	Distribution Secondary		.31	-		-		_	31			- G			
301	Distribution Service		1,054		-			_			1,054				_
302	Lighting Facilities														
303	Retail 100%, Class - # Bills		9		-	-		-					-		9
304	Retail 100%, Class - Prod		-		-			-	-	-		-		-	

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

Page 197 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Lighting Energy by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305 306	Wholesale 100% Rate Base		- 3	0	- 0	- 0		-	- 0		0	0	-		- 0
307	Intal Revenue Credits		1,102	0	0	3	3	g	31	0	1,055	0	0	D	9
808	Total Revenue Credits Alfocator		1.00000	0.00040	D.0000G	0.00317	D.D0793	D.D00QQ	0.02840	0.00000	0.95667	0.00077	0.00000	0.00000	0.00810
309															
	NEM Expense roduction Demand														
313	Production Base Demand		/6	/6	-	-		-	8			-		9.	-
14	Production Intermediate Demand		6	6			-	-		-	-4	9	-	2	-
15	Production Peaking Demand		11 31	11 31	-	-	*	-	-	1		9	-	-	-
316 317	Production Solar Demand Production Demand O&M Subtotal		124	124	0	0	0	0	0	0	0	0	0	. 0	
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
	roduction Energy														
321	Production Base Energy		844		844	-	-	-	3	-			-	7	-
323	Production Intermediate Energy Production Peaking Energy		77 68		77 68		-	-					-		-
324	Production Solar Energy Production Solar Energy		64		64										
32.5	Production Energy O&M Subtotal		1,053	0	1,053	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1,00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
52.7															
28	Production O&M Total		1,178	124	1,053	0	0		0	0	D	0	0	D	C
29	Production O&M Total Allocators		1.00000	0.10554	0.89446	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330 131 T	ransmission														
332	Production Base Demand		1	1	_		_	_				_		_	_
533	Production Intermediate Demand		Ü	U				-			4				
134	Production Peaking Demand		o	D	-	-	-	-	.41	-	-	(4)	-		-
33.5	Production Solar Demand		0	٥	-	-	-	-	(4)				-		-
336	Transmission		7			7									
337	Transmission Radials		0 9		0	0									0
338	Transmission O&M Total Transmission O&M Allocators		1.00000	0.13726	0.00000	0.86274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
310	Dansinssion Com Aliccators		1.00000	0.13720	0.00003	0.80274	0.00000	0.0000	0.00000	0.00000	5.00000	0.0000	0.00000	0.00000	0.00000
	histribution														
342	Distribution Primary		418		-		418	-					-		-
343	Distribution Secondary		82						82						
344	Distribution Service		317		-	-		-			317	5.			
345 346	Distribution Metering Lighting Facilities		321		-	-	-	-	-		-	321		1.5	-
347	EV Solution		-		-	-	-	-	- 0						-
348	Distribution IS Equipment														
349	Distribution C&M Tetal		1,138	0	0	0	418	.0	82	0	317	321	0	0	
350	Distribution O&M Allocators		1.00000	0,00000	0.00000	0.00000	0.36678	0.00000	0.07217	0.00000	0.27682	0.28222	0.00000	0.00000	0.00000
351															
352 C 353	ustomer Accounting Distribution Service		_												
154	Distribution Metering		- 8						-		-	8			
355	Retail 100%, Class = # Bills		2,456				-		-						2,456
356	Customer Accounting O& M		2,464	0	0	0	0	0	0	0	0	8	0	0	2,456
357 358	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	6.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
	ustomer Serv & Info.		200												
360 361	Retail 100%, Class = # Bills Customer Serv & Info. O& M		131	- D	- 0	- 0	- 0	- 0							131
361 362	Customer Serv & Into, O& M Customer Serv & Info, O& M Allocators		1.00000	0.00000	0.0000.0	0.00000	0.00000		0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	1.00000
363	Customer service into, Com American		DODANE	0.00000	0.00000	DARGOOD	0.00000	D.OOOGG	G.GGODD	U. LANGORO	O.GOUGO	0.00000	U.GOOGG)	0.00000	1.00,000
364 5	ales														

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

Page 198 of 230 DOCKET NO: 70740075-FI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	Lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368	Sales Octivities along		1.00505	5.50500	4.44045	4.05045	0.0000	0.00000	3.33300	0.00000	3.33030	3.30000	5.54554	3.30300	2.00003
	Admin and General														
370	Tabor		1,872	67	398	3	166	-	36		80	56			1,067
371	Distribution Primary														
372	Gross Total Plant		123	22	3	1	43	-	9		20	14			10
373	Retail 100%, Class = 4 B:lls		105		-			-	-					3	105
3/4	Retail 100%, Class = 18.0		-	-	-	-	-	-	140	-	-	~		3	-
375 376	Retail 100%, Resid, Cust Retail 100%, Removed		-		-	-		-		-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-			-	-	-
378	Admin & General O&M		2,100	89	400	4	209	0	46	0	100	69	0	0	1.183
379	Admin & General O&M Allocators		1.00000	0.04225	0.19069	0.00196	0.09947	0.00000	0.02171	0.00000	0.04766	0.03307	0.00000	0.00000	
380															
	Recoverable Clause O&M														
182	Retail 100%, Removed		-	-	-	-	-	-	9.	-			-	11.7	
383	Wholesale 100%				-	-				-	-		-	-	
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	. 0
385															
	Total O&M		7,548	214	1,454	12	626	0	128	0	418	399	0	0	
	Fotal O&M Allocators		1.00000	0.02838	0.19262	0.00152	0.08299	0.00000	0.01693	0.00000	0.05532	0.05282	0.00000	0.00000	0.56942
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr) Iotal Adjusted O&M		7,577	214	1,451	12	626		178		418	399			4,327
	idiai Aujusten O&M		7,377	214	1,430	12	576		1/8		418	599			-4,527
391															
	Depreciation Expense														
	Production Plant														
395	Production Base Demand		706	706											
396	Production Intermediate Demand		50	50				_							
397	Production Peaking Demand		70	70	-	-		-	-		100	0	-	0.0	-
398	Production Solar Demand		151	151	-	-	-	-		-		*	-	1.0	-
399	Retail 100%, Removed			-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		977	977	a	0	0	а	0	0	D	0		D	
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
404	Fransmission Plant Production Base Demand		4	4											
405	Production Intermediate Demand		0	0				-			-				
406	Production Peaking Demand		2	2					100			- 0			
407	Production Solar Demand		2	2				_							
408	Transmission		34			34									
409	Transmission Radials		0			0		-							
410	Distribution Primary			-			-		-	-	-		-	-	-
411	Transmission Plant Total		42	8	0	3/1	0	0	0	0	0	0		0	0
412	transmission Plant Allocators		1.00000	0.1962/	0.00000	0.803/3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,019	985	0	34	0	0	- 0	0	0	0		0	
415	Prod and Trans Plant Allocators		1.00000	0.96673	0.00000	0.03327	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416	Distribution Plant														
417 1	Distribution Primary		1,224		_		1,224		-						
419	Distribution Primary (MDS)		1,224		-		1,224				-				
420	Distribution Secondary		307						307		-				
421	Distribution Secondary (MDS)							-							
422	Distribution Service		612								612			-	
423	Distribution Metering		936		-	-		-	-		140	936			-
424	Lighting Facilities		-	-	-	-		-	-	-	9	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	(-)	-	19	-	-	-	-
426	EV Solution		-	-	-	-	-	-		-	1.2	8	-	-	-

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - BINAL SETTLEMENT
PROJECTED TO DIVELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 199 of 230 DOCKET NO: 70740075-EI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
ine				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Energy by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		3,078	0	0	0	1,224	0	307	0	612	936	0	0	
128	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39752	0.00000	0.09964	0.00000	9.19882	0.30403	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		3,170 1.00000	0.00265	0.0000.0	94 0.01087	0.39215	0.00 0 00	307 0.09829	0.00000	0.19613	0.29992	0.0000.0	0.00000	0.0000
432	IDIAI ITAIN AND DISEPIANI ARRIADIS		LANKIRE	(LUD/B3	DIMARKI	0.00087	0.49715	DIAMAJO	0.09879	LJ. LM HAIN	0.19613	0.74997	(LORGED)	GADORA	DANKIN.
433	Total Prod, Trans and Dist Plant		4,097	985	0	34	1,224	. 0	307	0	612	936	0	0	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.24044	0.00000	0.00827	0.29865	0.00000	0.07485	0.00000	0.14937	0.22841	0.00000	0.00000	0.0000
435															
	General & Intangible Plant														
437	Tation		1,040	37	221	2	92	-	20	-	44	31	-	1000	593
438	Retail 100%, Class = # Bills		343		-			-					-		343
439 440	Retail 100%, Class = Net Plant General & Intangible Plant Total		1,383	37	221	2	92	0	20	0	44	31	0	0	936
441	General & Intangible Plant Allocators		1.00000	0.02678	0.15972	0.00111	0.06674	0.00000	0.01457	0.00000	0.03198	0.02238	0.00000	0.00000	0.67672
412	School mangine Transcribe		2.00505	0.02070	4.2.012	0.07222	0.00071	0.00033	0.02151	0.0000	3.33230	3.522.55	0.00350	3.30000	0.07074
	Energy Storage Plant														
444	Friengy - Production Total Sales				-	-	-		-	-		-	-		
44.5	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	Oaless														
449	Labor		_												
450	Retail 100%, Class = # Bills		187		-			_				- 0		2	182
451	Retail 100%, Class = Nel Plant		7	1	0	0		_	7		1	1			0
452	Retail 100%, Class = T&D		4	0		0	2		0		1	1			
453	Retail 100%, Class - Metering		235		-		-	-				235	-	-	-
454	Retail 100%, Class – Dist Secondary		8		-	-	-	-	8	-		-	-	-	-
455	Retail 199%, Class = Prod		1	1	-	-	-	-	9	-	-		-	-	-
456	Refail 100%, Removed		-	-	-	-	-	-	~	-	-	-	-	1.5	-
457 458	Wholesale 100% Other Plant Total		436	- 2	. 0	.0.			9	- 0	- 2	236	. 0	. 0	182
459	Other Frank Total		430	-	,				,	,,		2317			110
	Total Depreciation Expense		5,916	1,025	221	36	1,321	0	336	0	658	1,203	0	0	1,118
461	Total Depreciation Expense Allocators		1.00000	0.17318	0.03735	0.00602	0,22321	0,00000	0.05675	0.00000	0.11126	0.20328	0.00000	0.00000	0.18896
462					11111111			1000						1000	
463															
	Taxes Other than Income Tax														
465	Tabor Nel Total Plant		200 947	149	43 17	12	18 378		73		152	102	-	-	114 64
467	Transmission		947	149	17	12	5/8	-	/5		132	100	-		64
468	Distribution Primary						_	_							
469	Retail 100%, Removed		_	-			-		_		-			-	
470	Total Taxes Other		1,148	156	59	13	396	g	- 11	. 0	161	108	0	0	1/8
4/1	Total Taxes Other Allocator		1.00000	0.13623	0.05161	0.01103	D.34481	0.00000	0.06/42	D.DUXXO	0.13986	0,09369	0.00000	0.00000	0.15535
477															
473															
475	Income Tax Expense Total Revenue	Line 13	22,758	2,598	1,927	169	5,594	0	1,156	0	2,452	2,552	0	Ď.	6,309
476	Total Oper. Exp. Before Tax	Line 20	14,635	1,394	1,734	60	2,340	0	540	0	1,235	1,708	ő	ő	
4//	Net Oper, Income (NOI) before Tax	Line Lo	8,123	1,204	193	109	3,254	a	616	0	1,21/	9/4	0	D	686
478	Interest Expense	Tine 8 x WACC	1,949	798	48	25	762		147		296	205			169
	NOTBefore Tax Less Interest	In 477 - In 478	6,174	906	146	84	2,493		468	-	971	639		-	517
479															
479 480															
479 480 481	State Income Tax Expense														
479 480 481 482	Net Oper, Income Less Int. Exp.	Line 479	6,174	906	146	84	2,493	0	468	0	921	639	0	0	
479 480 481 482 483	Net Oper, Income Less Int. Exp. Fed & St Permanent Differences	JSS Sch. 12	111	20	3	1	39	- 0	8	- 0	18	12	- 0	- 0	9
479 480 481 482 483 484	Net Oper, Income Less Int. Exp. Fed 8.5t Permanent Differences State Temporary Differences	JSS Sch. 12 JSS Sch. 12	111 (3,352)	20 (601)	3 (78)	1 (36)	39 (1,165)	= :	8 (254)	= = =	18 (558)	12 (3/4)	-	-	517 9 (286
479 480 481 482 483	Net Oper, Income Less Int. Exp. Fed & St Permanent Differences	JSS Sch. 12	111	20	3	1	39	-	8		18	12			9 (286 741

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

Page 200 of 230 DOCKET NO: 70740075-EI SCHEDULE NO: 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
П										Distribution					
ine:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
Vo.	Lighting Energy by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	184	33	4	2		-	14		31	21		-	16
189	State Portion of Direct Adjs.	JSS Sch. 12	. 0	0	0 8	0			0	0	0	0		0	
490 491	Total State Income Tax Exp.	Ln 487:489	346	51	8	5	139	-	26	-	52	36			25
497	Federal Income Tax Expense														
493	Net Oper, Income Less Int, Exp.	Line 479	6,174	906	146	84	2,493		468		921	639			517
494	Fed & St Permanent Differences	JSS Sch. 12	111	20	3	1			8		18	12			9
495	Fed Temporary Differences	JSS Sch. 12	(3,246)	(582)	(76)	(35)			(246)		(540)	(362)			[27]
496	State Income Tax Exp. (Cur.)	Line 487	(161)	(18)	(1)	(3)	(75)	-	(12)	-	(21)	(15)			(13
497	Fed. Taxable Income	Ln 493:496	2,8/3	325	63	41			218	-	3/8	275	-	-	237
498	Fed. Income Tax Rate		21.00%	21.00%	21,00%				21.00%	21.00%		71.D0%	21.00%	71.00%	
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	604	68	14	10	279		46		79	58			50
500	Current NOL Adjustment	JSS Sch. 12	604	68	14	10	279		46		79	58			50
501	Fed. Inc. Tax after Adjs. (Cur.) Fed. Inc. Tax before Adjs. (Def.)	Ln 499:500 Ln 495 x Ln 498	682	122	14 15	.7			46 52	-	113	98 76		-	59
902	State Income Tax (Def.) Deduction	Ln 486 x Ln 498	(39)	(/)	(1)				32 (±)		(6)	/6 (4)		-	(3
504	Federal Income Tax (FIC)	F55 Sch. 12	(7)	(1)	(a)	(a)			(1)		(1)	(1)			(1
505	Federal Income Tax (PTC)	ISS Sch. 12	(314)	(73)	(12)	(2)			(72)		(57)	(38)			(41
506	Federal Portion of Direct Adjs.	ISS Sch. 12	(3)	(0)	(0)		(1)		(0)		(0)	(0)			(0
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(115)	(21)	(3)	(1)			(9)		(19)	(13)			(10
508	Total Federal Income Tax Exp.	Ln 501:507	808	88	15	14	390	-	63	-	109	77		-	53
509															
510	Iotal Current Fed. & St. Income Tax	Ln 487 i Ln 501	766	86	19	13		-	58		100	73	-		63
511	Total Deferred Fed. & St. Income Tax	In 488 + In 507:508	827	148	19	9		-	63	-	138	92	-	-	71
512	Total Direct Adjs.	In 489 + In 506.	(3)	(6)	(0)				(0)		(0)	(0)			(0
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(115)	(21)	(3)				(9)		(19)	(13)			(10
514 515	Total Amortization of ITC Fotal Amortization of PTC	Line 504 Line 505	(314)	(1) (73)	(0)	(0) (2)			(1) (22)		(1) (57)	(1)			(41
516	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	(7)	(1)				(3)	1	(2)	(38)	-	1.5	(41
517	Total Income Tax Expense	In 510:516	1,114	132	22	18			86		154	109			79
518	TOTAL TOTAL CAPATIAN	111 344.310	2,227			10	.,,,		547			****			
519	Effective Tax Rate	Ln 510:512 /Ln479	25,76%	25.85%	25.75%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.79%	0.00%	0.00%	25.769
520 521 I	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	7,009	1,072	1/1	91		-	530	-	1,063	736			607
524	Interest Expense	Line 8 x WACC	(1,949)	(298)	(48)			-	(147)	-	(296)	(205)		3	(169
52.5	Permanent Diff Fed & State	ISS Sch. 12	111	20	3	1	39	-	8		18	12	-		9
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(3)	(0)	(0)	(0)			(0)		(0)	(0)			(0
527 528	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)			(1)		(1)	(1)			(1
529	Federal Income Tax (PTC) Amort of Excess ADII	JSS Sch. 12 JSS Sch. 12	(314)	(73) (21)	(12)				(22)		(57) (19)	(38)	-	170	(41
530	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	(7)	(1)				(3)		(19)	(4)			[3
531	Temporary Diff Federal	ISS Sub. 12	(3,246)	(582)	[76]				(246)		(540)	(362)			(277
532	Deferred Tax Federal	Ln 531 z Ln 498	682	122	16	7			52		113	76			58
533	Base for FIT Computation	Ln 523:532	2.128	231	51	36			161		274	201			175
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FIT Allowable	Ln 533 x Ln 534	566	61	1/1	9	266	-	43		73	53		-	46
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(3)	(0)	(0)				(0)	-	(0)	(0)		19.	19
53.7	Federal Income Tax (ITC)	FSS Sch. 12	171	(1)					(1)		(1)	[1]		-	[1
538	Federal Income Tax (PTC)	ISS Sch. 12	(314)	(73)	(12)				(22)		(57)	(38)			(41
539	Amort of Excess ADIT	JSS Srh. 12	(115)	(21)	(3)			1	(9)		(19)	(13)			(10
540	Total FIT before Adding Deferred	Ln 535:539	127	(34)	(1)				11		(5)	1			(5
541 512	Total FIT - Deferred	Line 532 Ln 540:541	808	122 88	16 15	7		-	52 63	_	113	76		-	58
512	Iotal FIT - Current & Deferred	TH SANSONT	808	88	15	14	390	-	63	-	109	//	•	-	5:
544	State Income Tax (SIT) Calculation				- 2						5				
54.5 54.6	NOIBT	Line 44	7,009	1,072	171	91		-	.530		1,063	736			607
547	Interest Expense Permanent Diff Fed & State	Line 27 x WACC JSS Sch. 12	(1,949) 111	(298)	(49)	(25)		'	(147)		(296) 18	(205) 12			(169 9
518	Temporary State Differences	JSS Sch. 12 JSS Sch. 12	(3,352)	(601)	(78)				(251)		(558)	(374)			(280
210	remporary state unierences	J55 SCH. 12	(3,552)	(601)	[78]	(36)	(1,165)	-	(2.51)	-	(358)	(5/4)	-	-	(28

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DURE ENERGY ELONDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TURELY E MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 201 of 230 DOCKET NO: 767410075-FI SCHEDULE NO. 21 LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Lighting Energy by Function (Revenue = COS)	Ref.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	184	33	4	2	64		14		31	21	-		16
550	Net FIT Allowable	Line S12	808	68	15	14	390		63	-	109	77	-	-	23
551	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	[/]	(1)		[14]	-	(3)	-	(/)	[4)	-	-	[3]
552	Base for SIT Computation	Ln 545:551	7,771	306	66	46	1,291		710		360	763		-	778
553	SET Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05826	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	161	18	4	3	75		12		21	15			13
555	Total SIT - Deterred	Line 549	184	33	4	2	64		14	10.	31	21			16
556 557	Total SIT - Current & Deferred	Ln 554:555	346	51	8	5	139		26		52	36			29
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(40)	(4)	(1)	(0)	(14)	-	(3)	-	(7)	(4)	-	-	13
560	Total FIT & SIT Based on Return	Lines 542,556	1,114	132	22	18	515		86		154	109			79
561 562	Total Income Tax Allocator		1.00000	0.11820	0.01971	0.01624	0.46257	6.00000	0.07709	0.00000	0.13799	0.09740	0.00000	0.00000	0.07080
563															
	at an etterature														
365	abor Allocator Production Base Demand		57	57											
366	Production Intermediate Demand		10	10		-	8		- 5	-	1	-	-	-	-
567	Production Intermediate Demand Production Peaking Demand		10	10	-	-	-	-	-	-				-	-
568	Production Solar Demand		0	0	_	-	-	-	2	-					-
	Production Base Energy		339	1)	120	-	-	-							-
569 570	Production Intermediate Energy		42		339									-	
570	Production Intermediate Energy Production Peaking Energy		18		18										
572	Production Solar Energy		55		55		100	-	-						
5/3	Subtotal Production		529	- /5	454	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- D	n
574	Transmission		229	/3	4.54	3		u		U	U	U	D	D	u
575	Distribution		383	,	-		190	-	41		91	61		-	-
576	Subtotal Prod. Trans and Dist		915	76	454	3	190		41	0	91	61	0	0	0
577	Customer Accounts		881	/6	434	,	190	0	41		91	91	U		879
578	Customer Service & Info.		160		-			-				3			160
5/9	Sales		1/9	-		-	-		-	- 1		43.0	-	-	1/9
580	Subtotal before Admin & Gen		2,136	16	454	3	190		41		91	- 64			1218
581	Admin & General		957	34	203	1	85		19		41	28			546
582 1			3,094	110	657	5	275		50		132	92			1.764
583	Total Lahor Allocator		1.00000	0.03560	0,21235	0.00148	0.08873	0.00000	0.01937	0.00000	0.04252	0.02976	0.00000	0.00000	0.57018

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 202 of 230 DOCKET NO: 26746075-FI SCHEDULE NO: 21 LIGHTING FACILITIES BY FUNCTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No. Lighting Facilities by Function	Ref.	iotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
1 Rate Base 2 Electric Plant in Service	Line 105	945,491											845,491	
3 Accum. Depreciation & Amort.	Line 1/1	(260,774)		_			-						(260,774)	_
4 Net Plant in Service		584,717		-			-	-	-				584,717	-
5 Construction Work in Progress	Line 779	2,814	-	-	-	-	-	-	-	-	-		2,814	-
6 Plant Held for Future Use	Line 239	65					-						6.5	
7 Working Capital 8 Total Rate Rase	Line 265	12,131											12,131	
8 Total Rate Base		599,726				-	-	-	-	-	-	•	599,726	
10 Revenue														
11 Class Revenue	Line 28/	101,466		-		-	_	8	-	11.2	1.0		101,466	
12 Revenue Credits	Line 307	16				-		-	-	-	-		16	
13 Total Revenue		101,483											101,483	
14														
15 Operating Expense														
16 Operations & Maintenance	Line 390	13,750				-	-	-	-	-	-		13,750	
1/ Depreciation 18 Tax Other Than Income Tax	Line 460 Line 470	36,366 5,975				-	-	-	-	-	-		36,366 5,975	
19 Gain/Loss on Disposition	11110-4239	(42)		-	-								(42)	-
20 Operating Expense before Tax		56,049											56,049	
21 Income Tax Expense	Line 517	5,811				_		_	_	-	-	_	5.611	
22 Total Operating Expense		61,860	-	-	-	-		-	-	-	-		61,960	
23														
24 Return														
25 Nel Operating Income Farned	In 13 - In 27	39,627	-	-	-	-		-	-	-	-	-	39,627	-
26 Nel Operating Income Required	Ln 8 z Ln 34	39,622											39,622	-
27 Return Excess/(Deticiency)	Ln 25 Ln 26	0												
28 Net Oper. Income Multiplier 29 Revenue Excess/(Deficiency)	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1:3433	1.3433	1.3433
29 Revenue Excess/(Detriciency) 30	Ln 27 x Ln 28	U	-	-			-	-	-	-	-			
31 Total Class Cost of Service	In 26 + In 22 - In 12	101,466		_			_		-				101,466	
32	11120 111122 -11110	101,4167			-			67	-		- 17	-	THE SHIP	
33 Rate of Return Farned	Ln 25 / Ln 8	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%
34 Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%						6.61%		6.61%	6.61%
35														
36	Ln 11	101,466											101,466	
37	Ln 29	100												
38	In 37 / In 36	0.00%											0.00%	
39 40														
41 Gross Electric Plant in Service 42 Production Plant														
43 Production Base Demand		-	-	-	-		-	57		-			-	-
44 Production Intermediate Demand		-		-	-		-	-	-				-	-
45 Production Peaking Demand		-		-	-		-				100	-		-
46 Production Solar Demand														
47 Retail 100%, Removed											~			
48 Production Plant Total		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49 Production Plant Allocators 50		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
51 Transmission Plant														
52 Production Base Demand		_		_	_		_							_
53 Production Intermediate Demand														
54 Production Peaking Demand		_					_							
55 Production Solar Demand		-		-	_	-	_	-	-		-		1,9	-
56 Transmission		-		-			-	-	-				1.5	-
57 Fransmission - Radials		-	-	-	-	-	-	-	-			-	-	-
58 Distribution Primary			-			-		-	-	-	-		-	
59 Transmission Plant Total		0	0	0	0	0		0	0	0	0	0	0	0
60 Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

Page 203 of 230 DOCKET NO: 26746075-FI SCHEDULE NO: 21 LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	Lighting Facilities by Function (Revenue = COS)	ңеf,	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61 62	Total Prod and Trans Plant		0	0	0	0	0	ō	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000.0	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
	histribution Plant														
66	Distribution Primary														
67	Distribution Primary (MDS)		-		-			-							-
68 69	Distribution Secondary Distribution Secondary (MDS)		-	-	-	-	-	-	- 5	-			-		
70	Distribution Service		-		-	-			-		-	- C		3	-
71	Distribution Melesing		-	-	_	-	-	_	9	_		ă.	-	1.0	_
72	Lighting Facilities		821,771		-			-					-	821,771	
73	EV Solution														
74	Distribution IS Equipment								-	-	-	-	-	-	
75	Distribution Plant Fotal		821,771	0		.0	0		0	0	0	0	0	821,771	0
/6	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77 78	Total Trans and Oist Plant		821,771	0	.0	0	0	0	0	0		0	0	821.771	
79	Total Trans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80	TOTAL HOLD GIVE DISH PROBLEMING GEOLE		1.00000	0.00000	0.00000	0,0000	0.00000	0.0000	0.00000	0.0000	0.0000	0.0000	0.00002	1.00000	0.0000
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
	Seneral & Intangible Plant														
85	Lahor		23,719		-	-		-						23,719	-
86	Retail 100%, Class = # Bills														
87	Retail 100%, Removed				. 0					0					
88	General & Intangible Plant Total General & Intangible Plant Allocators		23,719 1.00000	0.00000	0.00000.0	0.00000	0.00000		0 900000.0	0.00000	0.00000	0.00000	0.00000	23,719 1.90000	0.00900
90	deficial & littangible Plant Allocators		1,00300	0.00000	0.0000	0.00000	0.00000	0.06000	0.00000	0.00000	9.90000	0.00000	0.00000	1.50000	0.00500
	nergy Storage Plant														
92	Energy Production Total Sales														
93	Energy Storage Plant Total		- 0	0	0	0	6	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96 0															
97	Labor		-	-	-	-	-	-	8	-		7		-	-
98	Retail 100%, Class = # Bills		-		-	-		-					-		-
99 100	Retail 100%, Class = T& D Retail 100%, Removed														
101	Wholesale 100%		-		-		_	_	- 5.						
102	Production Base Demand				_	_	_	_					_		_
103	Other Plant Total		- 0	Ď	0	a	0	a	0	0	D	0	D	D	O.
104															
	olal Gross Electric Plant in Service		845,491	0.					0			- 0			
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
	accumulated Depreciation Production Plant:														
111	Production Plant. Production Base Demand								-			140			
112	Production Intermediate Demand								20						
113	Production Peaking Demand		-		-		-								-
114	Production Solar Demand							-							
115	Retail 100%, Removed														
116	Production Plant Total		0	0	0	0	0		0	0	. 0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
	Transmission Plant Production Base Demand														
120	Production Base Demand		-		-	-		-					-		-

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DURE ENERGY ELONDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TURELY E MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 204 of 230 DOCKET NO: 26740075-FI SCHEDULE NO: 21 LIGITING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	Lighting Facilities by Function (Revenue = COS)	ңеf,	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand			-	-	-		- 1	~	19	-	-		-	-
123	Production Solar Demand Transmission		-	-	-	-		-	0.00	-			-		-
12.5	Transmission - Radials		-		-	-	-	-				-	-	-	
126	Distribution Primary		-	- 1	-	-		-	-	3	1	le:			12
127	Transmission Plant Total		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
128 129	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Total Prod and Trans Plant		0	0	0	0	0	g	0	- 0	U	0	0	U	0
121	Prod and Trans Plant Allocators		0.00000	0.00000	D.DDDOO	0.00000	D.D0000	DOORD, C	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13.7	And the second second														
133 D	istribution Plant Distribution Primary														
135	Distribution Primary (MDS)		_				1	_		3					
136	Distribution Secondary		-		-			_	7	-	-			-	
13/	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	4	140	-		-
138	Distribution Service		-	-	-	-	-	-	3	-	1	8	-	-	-
139	Distribution Metering		249,799		-	-	-	-					-	249,799	-
140 141	Lighting Facilities EV Solution		249,199											249,799	
142	Distribution IS Equipment														
1/13	Distribution Plant Fotal		249,799	0	0	0	0	g	0	0	0	0	0	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	D.D000d	0,00000	0.00000	apapap.p	0.00000	0.00000	1.00000	0.00000
145				14		- 6							100		
146	Total Trans and Dist Plant Total Trans and Dist Plant Allocators		249,790 1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		249,799 1.00000	0.00000
148	Total Haris and Disc Flant Allocators		1.00.00	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
149	Total Prod, Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000	1.00000	0.00000
151															
	eneral & Intangible Plant		46.075											40.075	
153 154	labor Retail 100%, Class = T& D		10,975											10,975	
155	Retail 100%. Class – 4 Bills														
156	General & Intangible Plant Total		10,975	0	0	0	0	0	0	0	0	0	0	10,975	0
15/	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	D.00000	D:00000	0.00000	D.D0000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
160	nergy Storage Plant Energy Production Total Sales														
161	Energy Storage Plant Total		- 0	0	0	0	0	0	0	6	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164 0														2	
165	Tabot Retail 100%, Class = # Bills		0		-	-	-	-	51		-	~	-	0	
167	Retail 100%, Removed														
168	Wholesale 100%														
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
1/0													n		
	of all Accumulated Depreciation Total Accum Deprec Allocators		260,774	0.00000	0.00000	D.UG000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		260,774 1.00000	0.00000
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
174															
175 N	et Plant in Service		4.0						4.7						
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0		0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0		0	0
178	Production Net Plant Production Net Plant Allocators		0.00000	0.00000	0.00000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Troubetion Net Franciscopies		0.00000	3.00000	0.00000	2.00000	0.00000	0.00000	3.00000	0.00000	3.00000	3.00000	1.00000	3,00000	0.00000
181	Transmission Gross Plant		0	0	0	0	6	0	0	0	0	-0		0.	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

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DURE ENERGY FLORIDA
CLASS COST OF SPRICE STUDY - FINAL SETTLEMENT
PROJECTED THEVER MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 205 of 230 DOCKET NO: 26746075-FI SCHEDULE NO: 21 LIGITING FACILITIES BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne Io.	Lighting Facilities by Function	Kef,	total	Production Capacity	Production Energy	Transmission Capacity DEMAND	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY		DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
183	Transmission Net Plant Transmission Net Plant Allocators		0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
185	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.0000
186	Distribution Gross Plant		871,771	n	a	.a	0	a	0	0	D	0	D	871,771	
187	Distribution Reserve		(249,799)	0	a	0	0	0	0	0	0			(249.799)	
188	Distribution Net Plant		571,972	0	0	0	0	0	0	0	0	0	0	571,972	
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
190															
191	General & Intangible Gross Plant		23,719	U	0	U	0	a	0	0	Đ	0	0	23,719	
192	General & Intangible Reserve		(10,975)	g	0	a	0	0	0	0	D	0	U	(10,975)	
193	General & Intangible Net Plant		17,745	D	0	0	0	0	0	0	G		D	12,745	
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.0000	0.0000	0.00000	0,00000	0.00000	0.00000	0.0000	0.00000	0.00000	1.00000	0,000,0
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
197	Energy Storage Reserve		0	0	0	9	0	a	0	0	0	0	0	0	
198	Energy Storage Net Plant		0	0	0	0	0	ū	0	U	Ü		0	0	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DANKOO.O	0.00000	0.00000	0.00000	0.00000	D.DHIROH	0.00000	0.00000	0.00000	0.00000	0.0000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0		0	(0)	
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
205															
206	Total Gross Plant		845,491	0	0	0	0	0	0	0	0		0	845,491	-
207	Total Reserve		(260,774) 584,717	0	0	0	0	0	0	0	0	0	0	(260,774) 584.717	
209	Total Net Plant in Service Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.0000
210	total net riant Allocators		1.00000	0.00000	0.0000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	1.00000	0.0000
211															
	onstruction Work in Progress														
213	Production Base Demand														
214	Production Intermediate Demand														
215	Production Peaking Demand														
216	Production Solar Demand							-							-
217	Transmission			-	-	-	-	-	-	-	-		-	3	-
218	Distribution Primary		-	-	-		-	-						-	
719 220	Distribution Primary (MDS)		-		-	-	-	-	~	-	-	7		-	-
221	Distribution Secondary Distribution Secondary (MDS)		-		-	-		-					-		-
222	Distribution Service														
223	Distribution Metering								5			16		- 0	
224	Lighting Facilities		2,145	-	_	_	_	_	-	-	1.2	2	_	2,715	-
225	Distribution IS Equipment				-	-		_	-		-			-	-
226	Tahor		444	- 3	-	-	-	-	6.		1.4	+	-	444	-
227	Retail 100%, Class = Net Plant		(376)		-	-		-						(376)	
228	Retail 100%, Removed														
229	Total Construction Work in Progress		2,814	0	0	0	0	0	0	0	0		0	2,814	-
230	Total Construction Work in Progress Allocator		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	1.00000	0.0000
231															
	lant Hold for Future Use														
234	Production Base Demand														
235	Production Peaking Demand														
236	Transmission		-		_	-	-	_	15.		1.2		_		_
237	Distribution Primary		-	-				-			1.4			-	
238	Labor		65	-	-	-	-	-		-	-			65	-
239	Plant Held for Future Use Total		65	D	0	0	0	a	0	0	D	0	D	65	
	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
240	Figure 1 to 1 traine 1750 Allocator														
240 241 242	Production Control of							-							

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 206 of 230 DOCKET NO: 26740075-FI SCHEDULE NO: 21 LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Lighting Facilities by Function	Kef.	total	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
ш	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
244	Production Base Demand Production Intermediate Demand		-		-	-		-	- 5				-		-
216	Production Peaking Demand		-		-	-						9			
747	Production Basic Energy		-		-	-		_	-			A			-
748	Production Intermediate Fnergy		-		-	-		-					-		-
249	Production Peaking Energy														
250 251	Production Solar Demand		-		-			-							-
252	Energy Avg Rate Sales Distribution Metering				-	-			2			3		165	-
253	Labor		-		-						2	- O		1	
254	WTD ORM Expense		(9,375)		-		-	_	-	-		- 2		(9,375)	
255	Retail 100%, Class = # Bills				-			-					-		-
256	Retail 100%, Class = Prod														
257	Retail 100%, Class - Net Plant		14,977		-	-		-						14,977	-
258 259	Retail 100%, Class – T&D Retail 100%, Class – Metering		(5,890)	-	-	-	-	-	- 2	-	- 1	120	-	(5,890)	-
260	Relail 100%, Removed		-						-						-
261	Wholesale 100%		_												
262	Gross Prod Plant														
263	Gross Total Plant		12,418											12,418	
264	Gross Trans Plant										-	-	-		
265	Total Working Capital		12,131	0	0	0	O	0	0	0	0	0		12,131	0
266 267	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	D.D00000	0,00000	0.00000	0.00000	1.00000	0.00000
768															
	otal Rate Base														
270	Gross Electric Plant in Service		845,491	0	0	0	0	. 0	0	0	0	0	0	845,491	0
271	Accumulated Depreciation		(260,774)	0	9	0	0	9	0	0	0	0		(260,774)	0
272	Net Electric Plant in Service		584,717	0	9	0	U	9	0	U	0	0		58/1,/17	Ü
173	Construction Work in Progress		2,814	D	a	a	6	a	0	0	D	0		2,514	0
274 275	Plant Held for Future Use Working Capital		65 12,131	0	0	0	0	0	0	0	D 0	0	0	65 12,131	0
276	Total Rate Base		599,726	0	0	0	0	0	0	0	0	0		599,726	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		1.00000	0.00000
278															
2/9															
	lass Revenue														
781	Retail Sales of Electric														
282	Production Solar Demand EV Solution				_	_		_							
284	Lighting Facilities Revenue		101,466		-	-		-						101.466	
285	Retail Revenue		101,466		-	-	-	_	-	-	-	-	-	101,/65	
186	Wholesale 100%														
287	Total Class Revenue		101,466	0	0	.0	0	a	0	0	D	0		101,466	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290 291	Function Allocator for Electric Revenue: Return + Pretax Op Exp		95,671											95,671	
291	Less Lighting Facilities		(95,671)		-				-	-	-	-		(95,6/1)	
793	Return & Pretax Op Expinct of Lighting Fac. and EV Solution		133,0729	-	-	-	-		-					(55,071)	
294	Function Allocator for Electric Revenue		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
	tevenue Credits														
298	Transmission Distribution Primary		-	-				1.5	- 3	-	1		-	-	*
300	Distribution Primary Distribution Secondary		-			-						- G			
301	Distribution Service		-		_			_							-
302	Lighting Facilities														
303	Retail 100%, Class - # Bills		-		-	-		-					-		-
304	Retail 100%, Class - Prod														

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DURE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 207 of 230 DOCKET NO: 70740075-FI SCHEDULE NO. 21 LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	Lighting Facilities by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
-	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
05	Wholesale 100%			-				-	-		-	19			
06	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
97 08	Total Revenue Credits Total Revenue Credits Allocator		1.00000	000000.0	DOUDOO.O	0.00000.0	0 000000.0		0.0000.0	0.00000	0.00000.0	0.00000	0.00000	1.00000	0.00000
109	total revenue cledits Aliocator		JANAMO	100000	DANKALLU	WARRAND.	D.DOLKA)	DUMBALAI	O.OCEDON	DUMBANI	CLORIGOD	U.ODANII	U.ORKAGO	LUDORO	U.UKKUU
10															
	&M Expense														
312 Pr 313	oduction Demand Production Base Demand														
14	Production Intermediate Demand		-		-	- :	- :		0		4	- Č		2	
15	Production Peaking Demand		-	-	-	-	-	-	-	-		ė.	-	-	-
16	Production Solar Demand				-										
17	Production Demand O&M Subtotal		0	0		0	0		0	0	0	0	0	0	
18 19	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	oduction Energy														
21	Production Base Energy		-	-	_	-	-	_	2	-			-	-	-
"	Production Intermediale Fnergy		-	-	-	-	-	-					-		-
23	Production Peaking Energy														
24	Production Solar Energy Production Energy O&M Subtotal		- 0	0	. 0	0	0	0	0	0	0	0	0	. 0	
26	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
27															
8	Production O&M Total		0	0		0	0		0	0	D	0		D	
9	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	ansmission														
32 11	Production Base Demand		_		_	_								3.	_
33	Production Intermediate Demand		-		-	-		-			-			7-2	-
34	Production Peaking Demand		-	-	-	-	-	-	.41	-	-	(4)	-	-	-
3.5	Production Solar Demand		-		-	-	-	-	(4)		-		-		-
36	Transmission														
37	Transmission Radials Transmission OSM Total			0	0	0	0	0	0	0	0	0	0	0	
39	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000		0.00000	0.00000
40															
	istribution														
43	Distribution Primary		-		-	-		-					-		-
14	Distribution Secondary Distribution Service														
45	Distribution Metering		_		-	-	_	_							
16	Lighting Facilities		10,015	-		-	-	-	(4)	-		-	-	10,015	-
47	EV Solution		-	-	-	-	-	-	3	-	-	-	-	-	-
48	Distribution IS Equipment				<u> </u>					- 0					
49 50	Distribution C&M Tetal Distribution C&M Allocators		10,015	0.00000	0.00000	0.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	10,015 1,00000	0.00000
51	Distribution Com Allocators		1.00000	0.00000	0 00000	0.00000	0.0000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000	1,00000	0.0000
	istomer Accounting														
53	Distribution Service		-	-		-	-	-		-	-	0.0	-	100	-
54	Distribution Meloring		-	1	-	-		-			1.5			-	-
55 56	Retail 100%, Class = # Bills Customer Accounting O& M		- 0	0	0	0	0	. 0	0	- 0	. 0	- 0		. 0	
57 58	Customer Accounting OS M Allocators		0.00000	0.00000	0.00000	0.00000	0.0000		0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000
	istomer Serv & Imfo.														
50	Retail 100%, Class = # Bills						-					-		-	
61	Customer Serv & Info. O& M		0	0	0	0	0		- 0	0	D	0		D	· ·
62	Customer Serv & Info. O& M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
63 64 Sa	des														
65	Retail 100%, Class – 4 Bills		_		_				5.1			2		2	-

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DURE HAHRGY FLORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TO THEY MONTHS: FNOED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 208 of 230 DOCKET NO: 26740075-FI SCHEDULE NO: 21 LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
									4	Distribution					
line:				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
No.	Lighting Facilities by Function	Ref.	Lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
366	Sales O&M		0	.0	0	0	0	9	0	0	0	0	0	0	0
367 368	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	0.00000	0.00000
369 8	admin and General														
370	Tabor		2,942		-	-		-					-	2,942	
371	Distribution Primary Gross Total Plant		757											757	
373	Retail 100%, Class – 4 Bills		- 15/											/3/	
3/4	Retail 100%, Class = 18cD		-	-	-	-	-	-	140		-	-	-	-	-
375	Retail 100%, Resid, Cust		-		-	-		-	-	-	-	91	-	-	-
376 377	Retail 100%, Removed Wholesale 100%			-	-	-	-	-	-	-				-	-
378	Admin & General O&M		3,699	0	0	0	6	0	0	0	0	0	0	3.699	0
379	Admin & General O&M Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
581 F	tecoverable Clause O&M Retail 100%, Removed		_		_			_							
383	Wholesale 100%						-		- 5		-			7	
384	Recoverable Clause O&M		- 0	0	0	0	0	0	0	0	0	0	G	0	0
385															
	Total O&M		13,714	0	0	0	0	0	0	0	0	0		13,714	0
388	fotal D&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		36											36	
	lotal Adjusted O&M		13,750			-								13,/50	
391															
392	Depreciation Expense														
	Production Plant														
395	Production Base Demand														
396	Production Intermediate Demand				-			-							
397	Production Peaking Demand		-	-	-	-	-	-	-	199		-	-	-	-
398	Production Solar Demand Refail 100%, Removed				-				-		- 0		· -		- 1
400	Production Plant Total		0	0	0	0	0	a	0	0	D	0	0	D	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Fransmission Plant Production Base Demand										- 2				
405	Production Intermediate Demand		-		-						i.e.				-
406	Production Peaking Demand		-	-	-	-	-	-		-					-
407	Production Solar Demand		-		-	-		-					-		-
408 409	Transmission Transmission Radials							_							
410	Distribution Primary												- 2		_
411	Transmission Plant Total		0	0	0	0	U	0	0	0	0	0	0	0	0
412								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	OJODOUD.	0.00000
	Fransmission Plant Allocators		0.00000	0.00000	DODGO.O	0.00000	0.00000	U.U.MOU							0.00010
413											0				
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0.0000.0	0.00000	0.00000	0	0	0
414 415 416	Total Prod and Trans Plant Prod and Trans Plant Allocators									0.00000	0.00000	0.00000			
414 415 416 417 [Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant		0.00000	0.00000	0.00000	0.00000	0.00000	0	0.00000		0.00000		0	0	0
414 415 416 417 (418	Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Primary		0	0	0	0	0	0	0,00000		0.00000		0	0	0
414 415 416 417 [Total Ered and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Primary Distribution Primary (MIDS)		0.00000	0.00000	0.00000	0.00000	0.00000	0	0.00000		0.00000		0	0	0
414 415 416 417 (418 419	Total Prod and Trans Plant Prod and Trans Plant Allocators Distribution Plant Distribution Primary		0.00000	0.00000	0.00000	0.00000	0.00000	0	0,00000		0.00000		0	0	0
414 415 416 417 (418 419 420 421 422	Total Ered and Trans Flant Prod and Trans Plant Allocators Destribution Plant Usera Buston Primary Distribution Primary Distribution Primary (MUS) Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary		0.00000	0.00000	0.00000	0.00000	0.00000	0	0,00000		0.00000		0	0.00000	0
414 415 416 417 (418 419 420 421 422 423	Total Prod and Trans Plant Prod and Trans Plant Allocators letribution Plant User button Primary Debt button Primary Debt button Primary (MDS) Debt button Secondary Debt button Secondary Debt button Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary		0.00000 - - -	0.00000	0.00000	0.00000	0.00000	0	0,00000		0.00000		0	0.00000	0
414 415 416 417 (418 419 420 421 422	Total Ered and Trans Flant Prod and Trans Plant Allocators Destribution Plant Usera Buston Primary Distribution Primary Distribution Primary (MUS) Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary Distribution Secondary		0.00000 - -	0.00000	0.00000	0.00000	0.00000	0	0,00000		0.00000		0	0.00000	0

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS FROED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 209 of 230 DOCKET NO: 2024D025-FI SCHEDULE NO: 21 LIGITING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
										Distribution					
ine.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
VO.	Lighting Facilities by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary.	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
427	Distribution Plant Total		34,656	. 0	0	0	0	0	0	0	0	0	0	34,656	
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	1,00000	0.0000
439	Total Trans and Dist Plant		14,656	D	a	.0	0	a	0	0	D	0	D	34.656	
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	0.0000	0.00000	0.0000.0	1.00000	0.0000
432															
433	Total Prod, Trans and Dist Plant		34,656	0	0	0	0	. 0	0	-0	0	0	0	34,656	
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
435	eneral & Intangible Plant														
437	Tabo		1,634		_	_								1,634	
438	Retail 100%, Class = # Bills		1,41,4		_			_					_	1,1174	_
439	Retail 100%, Class = Net Plant														
440	General & Intangible Plant Total		1,634	0	0	0	0	0	0	0	0		0	1,634	
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
412															
444 Er	tergy Storage Plant Friengy - Production Total Sales														
44.5	Energy Storage Plant Total		- 0	. 0	0	0	0	. 0	0	0		0	0		
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.0000
447															
448 0															
449	Labor		-	-	-	-	-	-	-				-	-	
450	Retail 100%, Class = # Bills Retail 100%, Class = Net Plant		41	-	-	-	-	-	3	-	-		-	41	-
452	Retail 100%, Class - Nei Plant Retail 100%, Class - T& D		34		-	-		-						34	
453	Retail 100%, Class - Metering				_	_	_	_					_		_
454	Retail 100%, Class - Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	~	-		1-1	-	-	-
456	Refail 100%, Removed		-	-	-	-	-	-	-	-	-	(-)	-	-	-
457 458	Wholesale 100% Other Plant Total		75	- 0	. 0	.0	- 0	. 0	- 0	- 0	. 0	. 0	- 0	75.	
459	Other Plant Total		"						0		U			13	,
	otal Depreciation Expense		36,366	0	0	0	0	0	0	0	0	0	0	36,366	
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	.0,00000	0.00000	0.00000	9,00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.0000
462			37.57		100000					- 0				1,000	
463															
464 Te	ixes Other than Income Tax		315											315	
466	Nel Total Plant		5,660	7			1		- 2	7	- 1	131	- 1	5,660	
467	Transmission		.51443											a,Lann	
468	Distribution Primary		-				-	-							
469	Retail 100%, Removed			-					-	-	-	-	-	-	
470	Total Taxes Other		5,975	0	0	0	0	g	0	0	0	0	0	5,975	
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	D.D0000	0.00000	0.00000	0.00000	1.00000	0.0000
473															
	come Tax Expense														
475	Total Revenue	Line 13	101,483	0	0	0	0.	0	0	0	Ď.	0	0	101,483	
476	Total Oper. Exp. Before Tax	Line 20	56,049	0	0	0	0	0	0	0	0		0	56,019	
4//	Net Oper. Income (NOI) before Tax	and the same of	45,434	0	0	.0	0	u u	.0	-0	0	0	0	45,434	-
478	Interest Expense NOLBefore Tax Less Interest	Tine 8 x WACC In 477 - In 478	11,019 34,414	-	- 15				- 2	-				11,019 34,414	-
480	DAYLOGISTIC TON LESS HITCHEN	111477-111478	34,414											34,414	
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	34,414	0	0	0	0	0	0	0	0	0	0	34,414	
	Fed & St Permanent Differences	JSS Sch. 12	662	-	-	-		-	-	-	-	-		682	
483			(20,625)						_	_	_	_		(20,625)	-
483 484	State remporary Differences	JSS Sch. 12													
483	State Temporary Differences State Taxable Income State Income Tax Bate	JSS SCN. 12 Lri 482:484	14,471 5,50%	D 5-50%	0 5,50%	5.50%	0 5.50%	0 5,50%	0 .5,50%	0 5,50%	D 5,50%	0 5,50%	D 5,50%	14,471 5.50%	5,50

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

Page 210 of 230 DOCKET NO: 26740075-FI SCHEDULE NO: 21 LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	P ==									Distribution			7 7 7		
16.				Production	Production	Transmission	Distribution	Distribution	Distribution	Secondary	Distribution		Interruptible	Lighting	Customer
0.	Lighting Facilities by Function	Ref.	lotal	Capacity	Energy	Capacity	Primary	Primary (MUS)	Secondary	(MDS)	Services	Metering	Equipment	Facilities	Billing/Info
-	(Revenue = COS)	iter.	Total	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOME
_				DEMAND		DEMIAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSIOMER			COZIOME
8	State Income Tax (Def.) State Portion of Direct Adjs.	Ln 484 x Ln 486 JSS Sch. 12	1,134					-	~					1,134	
10	Total State Income Tax Exp.	JSS SCN, 12 Ln 487/489	1,930											1,930	
11	Total state income Tax Exp.	LI 1187.1189	1,330	-	-	-	-	-	-	-				1,350	
92	Federal Income Tax Expense														
93	Net Oper, Income Less Int. Exp.	Line 479	34,414											34,414	
94	Fed & St Permanent Differences	JSS Sch. 12	682											682	
95	Fed Temporary Differences	355 Sch. 12	(19,971)						-					(19,971)	
16	State Income Tax Exp. (Cur.)	Line 487	(796)			-		-	-					(796)	
)7	Fed. Taxable Income	Ln 493:496	14,329	-	-	-	-	-	-	-	-	-		14,329	
98	Fed. Income Tax Rale		21.00%	21.00%	21.00%	71.00%	21.00%		71.00%	21.00%	21.00%	21.00%	21.00%	21.00%	71
9	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	3,009			-	-				-	-		3,009	
10	Current NOL Adjustment	JSS Sch. 12	0												
)1	Fed. Inc. Tax after Arijs. (Cur.)	Ln 499:500	3,009		-	-		-						3,009	
13	Fed. Inc. Tax before Adjs. (Def.) State Income Tax (Def.) Deduction	Ln 495 x Ln 498 Ln 488 x Ln 498	4,194	-	-	-	-	-		-		-	-	4,194 (238)	
14	Federal Income Tax (FLC)	JSS Sch. 12	[43]		-	-	-	-	-	-			-	(43)	
05	Federal Income Tax (PTC)	ISS Sch. 12	(2,073)						2					(2,073)	
06	Federal Portion of Direct Adjs.	ISS Sch. 12	(16)											(16)	
97	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(707)											(707)	
18	Total Federal Income Tax Exp.	Ln 501:507	4,126		-		-	-	-	-		-		4,126	
19															
U	Iotal Current Fed. & St. Income Tax	Ln 487 Ln 501	3,805		-			-	-		-	-		3,805	
1	Total Deferred Fed. & St. Income Tax	In 488 + In 507:503	5,090	-	-	-	-	-	4	-	- 6	-	-	5,090	
7	Total Direct Adjs.	In 489 + In 506	(16)		-	-		-						(15)	
3	Amort of Excess Fed. ADIT (EDIT)	Line 507	(707)											(707)	
4	Total Amortization of ITC	Line 504	(43)		-	-	-	-					-	(43)	
15	Fotal Amortization of PTC	Line SOS	(2,073)	-	-	-	-	-	3-1	-	-	-	-	(2,073)	
16	Parent Debt Tax Adjustment	JSS Sch. 12	(245)	-	-	-	-	-	9	-	-		-	(245)	
17	Total Income Tax Expense	Ln 510:516	5,811	-	-	-	-	-		-	-	-	-	5,811	
18 19															
19	Effective Tax Rate	In 510:512 /In479	25.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.80%	0.
	ncome Tax Expense Based on Return														
	ederal Income Tax (FIT) Calculation														
23	Return on Rate Base	Line 26	39,622								1.0			39.622	
4	Interest Expense	Line 8 x WACC	(11,019)		_			_	-	_	6.0	0		(11,019)	
5	Permanent Diff Fed & State	ISS Sch. 12	682		-	-		_						687	
6	Federal Portion of Direct Adjs.	JSS Sch. 12	(16)											(16)	
27	Federal Income Tax (ITC)	JSS Sch. 12	(43)		-	-		-						(43)	
8	Federal Income Tax (PTC)	JSS Sch. 12	(2,073)		-	-	-	-	-		100	-	-	(2,073)	
9	Amort of Excess ADII	JSS Sch. 12	(707)	-	-	-	-	-	8	-	-	- 6	-	(707)	
30	Parent Debt Tax Adjustment	JSS Sch. 12	(245)		-	-	-	-	-	-	-		-	(245)	
31	Temporary Diff Federal	ISS Sch. 12	(19,971)	-	-	-	-	-	6		-	-	-	(19,971)	
32	Deferred Tax Federal	Ln 531 z Ln 498	4,194							8	1	-		4,194	
33	Base for FIT Computation	Ln 523:532	10,424	20000	50,000		0.00.00	Total	755.	- 0.0000	10110		4.00.00	10,424	- 265
14	FIT factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26
6	Net FIT Allowable Federal Portion of Direct Adjs.	En 533 x En 534 JSS Sch. 12	2,771	-	-			-	- 6	-				2,771	
17	Federal Income Tax [ITC]	FS Sch. 12	(43)					-						(43)	
8	Federal Income Tax (PTC)	ISS Sch. 12	(2,073)		-				-		-			(2.073)	
9	Amort of Excess ADIT	JSS Sch. 12	(707)					-						(707)	
10	Total FIT before Adding Deferred	Ln 535:539	(68)											(68)	
11	Total FIT - Deferred	Line 532	4,194									1-1		4.194	
12	Total FIT - Current & Deferred	Ln 510:541	4,126	-	-		-	-	-	-		/=1		4,126	
13															
14 5	tate Income Tax (SIT) Calculation														
45	NOIBT	Line 44	39,622		-			-						39,622	
16	Interest Expense	Line 27 x WACC	(11,019)											(11,019)	
17	Permanent Diff Fed & State	JSS Sch. 12	682		-	-		-					-	682	
518	Temporary State Differences	JSS Sch. 12	(20,625)		_				-					(20,625)	

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DURE ENERGY ELONDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TURELY E MONTHS FNDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 211 of 230 DOCKET NO: 2024D025-FI SCHEDULE NO: 21 LIGITING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	Lighting Facilities by Function (Revenue = COS)	қсf.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMIAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services COSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,134	-		-		-	-		14	19		1,134	-
550	Net FIT Allowable	Line S12	4,126	-	-	-	-	-	-	-		*	-	4,126	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	(245)				-		-	-	-			(245)	
552	Base for SIT Computation	In 545:551	13,675	-	-		-	-	- 24	-	0.0	91	-	13,675	
553	SET Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	796	7.										796	
555	Total SIT - Deterred	Line 549	1,114											1,134	
556 557	Total SIT - Current & Deferred	Ln 554:555	1,930						-	-				1,990	-
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	(245)	-	-			-	-	-	+	8	-	(245)	-
560	Total FIT & SIT Based on Return	Lines 542,556	5,811											5,811	
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0,00000,0	0.00000	0.0000	0.00000	0.0000	0.00000	0.00000	1.00000	0.00000
562	TOTAL MICORIE TAX KIRALATO		Linkha	T. ANDULAN	W.IAAHAI	Transport.	Dabanar	D. GARAGO	Chicharine	Localization 1	(AVAILACITY	O.CHAMIT	WARRAW.	Lundan	Tr.Hanks
563															
	abor Allocator														_
565	Production Base Demand														
966	Production Intermediate Demand									-					
567	Production Peaking Demand		-	-	-	-	-	_	-			-	-		_
568	Production Solar Demand		_		-	-	-	-			7				-
569	Production Base Energy		-		-	-	-	-							
570	Production Intermediate Energy														
571	Production Peaking Energy														
572	Production Solar Energy			-	- :		-	-	100			-			
5/3	Subtotal Production		- 0	- D	- 0			- 0	. 0	. 0	- D	. 0	- D	- D	a
574	Transmission			b	u u	ď							b	-	u u
575	Distribution		3,357		-	-	-	-	-					3.357	_
576	Subtotal Prod. Trans and Dist		3,357	0	0	0	6	0	0	0	0	0	0	3,357	0
577	Customer Accounts			U	U		0	0	U	. 0	0	v	U	3,357	0
578	Customer Accounts Customer Service & Info.		-		-			-							-
5/9	Sales		-	-	-	-	-	-	-	-		17	-	-	-
580	Subtotal before Admin & Gen		3.35/											3.357	
581	Admin & General		1,504			-	-	-	-	-		-	-	1,504	-
582 T			4,862					-						4,862	<u>.</u>
582 1	Total Lahor Allocator		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000

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

Page 212 of 230 DOCKET NO: 20740025-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	EV Solution by Function	Ref.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)			DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSIOMER	CUSTOMER	DIRECT	CUSTOMER
_															
1	Rate Base Electric Plant in Service	Line 105	24,205						24,205						
3	Accum. Depreciation & Amort.	Line 1/1	(3,619)						(3,618)						
4	Net Plant in Service	the 1/1	20,587		- :	- :			20,587						
5	Construction Work in Progress	Line 279	[1)					_	(1)	_				-	_
6	Plant Held for Future Use	Line 239	2					-	2						
7	Working Capital	Line 265	590						590						
8	Total Rate Base		21,179	-	-	-	-		21,178	-	-	-	-	-	
9	Danas de la constante de la co														
11	Revenue Class Revenue	Line 287	4,431		_			_	4,431		10.2	-	-	111.5	
12	Revenue Credits	Line 307	1						4,433						
13	Total Revenue		4,432						4,432						
14									.,						
	Operating Expense														
16	Operations & Maintenance	Line 390	178		-			-	1/8		-			-	
1/	Depreciation	Line 460	2,376		-			-	2,376		16		-		-
18	Tax Other Than Income Tax	Line 470	203		-	-		-	708	-	100	1.7	-	-	-
19	Gain/Loss on Disposition		(1)	-	~	-	-		(1)	-	-	-	-		-
20	Operating Dupense before Tax		2,761						2,761						
21	Income Tax Expense	Line 517	272					· · ·	272		-	12		-	
22	Total Operating Expense		3,033	-	-	-	-	-	3,033	-	-	-	-		-
	Return														
25	Net Operating Income Farned	In 13 - In 27	1,399					-	1,399			_			
26	Nel Operating Income Required	Ln 8 z Ln 34	1,399						1,399						
27	Return Excess/(Deticiency)	Ln 25 Ln 26	1,595						1,525						
28	Net Oper, Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1,3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0						-	-					
20															
	Total Class Cost of Service	In 26 + In 22 - In 12	4,431		-			-	4,431		1.5	100	-	1.00	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%	0.00%	0.00%			
34	Rate of Return Requested	JSS Sch. 14	6.61%	6,61%	6.61%	6.61%	6 61%	6.61%	6.61%	6.61%	6.61%	6,61%	6.61%	6.61%	6.619
35			9.00												
36		Ln 31 Ln 29	4,431						1,431						
38		In 37 / In 36	0.00%						0.00%						
39		111.50 / 111 10	trantes						DAME						
40															
	Gross Electric Plant in Service Production Plant														
13	Production Base Demand		-		-			-	197					-	
44	Production Intermediate Demand		-		-	-	-	-	-	-		1.0		-	-
45	Production Peaking Demand		-		-	-		-				18	-		-
46	Production Solar Demand														
47	Retail 100%, Removed											· ·			
48	Production Plant Total		0	0	0	0	0.00000	0	0	0	0	0	0	0	(
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Transmission Plant														
52	Production Base Demand		_		_	_		_							_
53	Production Intermediate Demand														
54	Production Peaking Demand		_					_							
55	Production Solar Demand		-	-	-	-	-	_	-	4		-		1.9	-
56	Iransmission		-		-		-	-	-	-				1.5	-
57	Transmission - Radials				-			-	-					-	-
58	Distribution Primary						-			-				-	
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

Page 213 of 230 DOCKET NO: 2074002 S-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine	EV Solution by Function	Kef.	lotal	Production Capacity	Production Energy	Transmission Capacity	Distribution Primary	Distribution Primary (MUS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Services	Metering	Interruptible Equipment	Lighting Facilities	Customer Billing/Info.
	(Revenue = COS)	Rei,	TOTAL	DEMAND	ENERGY	DEMAND	DEMAND	CUSTOMER	DEMAND	CUSTOMER	CUSTOMER	CUSTOMER	CUSTOMER	DIRECT	CUSTOMER
61	(nevenue - cos)			DEMONIE	LIMENCI	D. Daniel	Distributo	CONTRIES	DEMOND	солоше	COSTONER	COSTONER	CONTORIER	Direct	COLICIMEN
62	Total Prod and Trans Plant		0	0	0	0	e e	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000	0.00000	0.00000
64	dribution Plant														
66	Distribution Primary														
67	Distribution Primary (MDS)		_					_							_
68	Distribution Secondary		-		-			-	-	-		-		-	
69	Distribution Secondary (MDS)		-	-	-		-	-	145	-	-	~	-	-	
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71 72	Distribution Metesing Lighting Facilities		-	-	-	-	-	-	-	_	-	194	-		-
73	EV Solution		23,526		-			-	23,526				-		-
74	Distribution IS Equipment		23,320	_	_	_	_		23,320	-	_	_	_	-	
75	Distribution Plant Total		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
/6	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000
77															
	Total Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	D	0
79 80	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
81	Total Prod, Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
82	Iotal Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
	neral & Intangible Plant														
	Latio		679		-	-		-	679						-
86 87	Retail 100%, Class = # Bills														
88	Retail 100%, Removed General & Intangible Plant Total		679	0	. 0	0	0	- 0	679	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000
90	School of Manager Charter Mocardons		1.0000	5.50500	4.44605	0.05505	0.0000	0.00000	2.03000	0.00050	3.33030	0.00000	5.54354	3.30000	0.00505
	ergy Storage Plant														
92	Energy Production Total Sales											-		-	
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0		0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95 96 Ot	hox														
97	Lahm		_		_		_	_	-		-	-		2	_
98	Retail 100%, Class = # Bills				-	-		-							-
99	Retail 100%, Class = T&D														
100	Retail 100%, Removed		-		-	-		-							
101	Wholesale 100%		-	-	-	-	-	-	-	-	12		-	-	-
102	Production Base Demand Other Plant Total		- 0	- D	- 0	- 0	- 0	- 0	- 0	- 0	- D	- 0	- D	- D	- 0
104	Other Frank Total		u	U	u	u	· ·	u	U		U	U	U	U	u
	lal Gross Electric Plant in Service		24,205	0	0	0	0	0	24,205	0	0	0	0	.0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000.0	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107				-0,000								2.00			
108															
	cumulated Depreciation														
110 Ph	oduction Plant: Production Base Demand														
112	Production Intermediate Demand								20						
113	Production Peaking Demand								50						
114	Production Solar Demand							-							
115	Retail 100%, Removed								-			-			
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000
118	ansmission Plant														
210 T-															
119 Tra	Production Base Demand		_		_	_		_					-		_

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

Page 214 of 230 DOCKET NO: 2074002 S-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
line No.	EV Solution by Function (Revenue = COS)	ңеf,	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-			-	-	19	-	1-		-	
123	Production Solar Demand Transmission		-	-	-									1.5	-
12.5	Transmission - Radials				_		-	-							
126	Distribution Primary		-	4	-	-	- 3	-		3	1	Let		:	12
127	Transmission Plant Total		- 0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Eotal Prod and Trans Plant		0	0	0	a	0	0	0	0	Ð	0	0	υ	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	DO0000.0	D.DOHOOD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132			313444	3.33303	0.00000	11,00,000	5,500,00	0,000,00	3,3343	0.0000	5.03500	9.94000	3.33033	0.00000	4,000,00
133 (Pistribution Plant														
134	Distribution Primary														
135	Distribution Primary (MDS)		-		-	-		-							-
136	Distribution Secondary Distribution Secondary (MDS)		-	-	-	-	-	-	ė.	-		.0.	-	-	-
138	Distribution Service						- :				-	-			
139	Distribution Meleung				_										
140	Lighting Facilities														
141	EV Solution		3,364						3,304						
142	Distribution IS Equipment						-		-		-			-	
1/13	Distribution Plant Fotal		3,301	0	0	0	0	g	3,304	0	9	0	0	0	U
144	Distribution Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
146	Total Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000
151															
153	ienėral & Intangible Plant Labor		314						314						
154	Retail 100%, Class = T& D		3,14						314						
155	Retail 100%, Class – 4 Bills									-					
156	General & Intangible Plant Total		31/1	0	0	0	0	0	314	0	0	0	0	0	0
15/	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00900
158	nergy Shriage Plant														
160	Energy Production Total Sales														
161	Energy Storage Plant Total		- 0	0	0	0	0	. 0	0	0	0	0	0	. 0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164															
165 166	Taboi Retail 100%, Class = # Bills		a	-	-	-	-	-	0	-	1.5	-	-	-	-
167	Retail 100%, Class - vinils Retail 100%, Removed		-		-	-		-							
168	Wholesale 100%									-	-				
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
1/0															
	otal Accumulated Depreciation		3,618	0	0	0	0		3,618	0	D	0	0	D	0
1/2	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.90000	0.00000	0.00000	0.00000	0.00000
173															_
	let Plant in Service														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	a	0	0	D	0	0	0	0
1/9	Production Net Plant Allocators		0.00000	9.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.00000	0.00000
180	Transmission Gross Plant		0	0	0	.0	6	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	ő	0	0	0	0	0	0	0	0	0	0	0
200			•	•											

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY FE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 215 of 230 DOCKET NO: 2074D02 S-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NR. D.	EV Solution by Function (Revenue = COS)	Kef.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
83	Transmission Net Plant	-	. 0	0	0	0	0	0	0	0	0	0	0	0	
184	Fransmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
86	Distribution Gross Plant		73,576	р	а	a	0	а	23,526	0	D	0	D	D	
87	Distribution Reserve		(3,304)	0	0	a	0	0	(3,304)	0	0	0	0	0	
88	Distribution Net Plant		20,222	0	0	0	0	0	20,222	0	0	0	0	0	
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
190															
91	General & Intangible Gross Plant		6.79	0	o.	0	0	0	679	0	0	0	0	U D	
192	General & Intangible Reserve General & Intangible Net Plant		365	0	0	0	0	0	(314) 365	0	0	0	0	D	
94	General & Inlangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
95															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
97	Energy Storage Reserve		0	0	- 0	0	0	0	0	0	0	0	0	0	
198	Energy Storage Net Plant		0	0	0.	0	0	· · ·	0	0	Ü	U	0	U	
199	Energy Storage Net Plant Allocators		0.00000	0.00000	DODOO.0	0.00000	0.00000	D:DOOOG	0.00000	O. DONOSONE	0.00000	0.00000	0.00000	0.00000	0.000
01	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	
102	Other Reserve		(0)	0	ő	ŏ	ŏ	ō	(0)	ŏ	0	ŏ	ō	ō	
:03	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	
104	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
105					_		_				_	_		_	
106	Total Gross Plant Total Reserve		24,205 (3,618)	0	0	0	0	0	24,205 (3,618)	0	0	0	0	D 0	
08	Total Net Plant in Service		20,587	0	0	0	0	0	20,587	0	0	0	0	0	
109	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
10	The second secon														
11															
	onstruction Work in Progress														
13	Production Base Demand Production Intermediate Demand			7.0							7				
15	Production Peaking Demand														
16	Production Solar Demand							-							
17	Transmission								6		1-6			9.	
18	Distribution Primary		-	-	-	-	-	-		-	10.0	9	-	-	-
19	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	~	-	-	
20	Distribution Secondary Distribution Secondary (MDS)		-		-	-		-					-		-
22	Distribution Service														
23	Distribution Metering			_	-		_		- 2			-	-		
24	Lighting Facilities		-	-	-	-	-	-	1-2	-	1.0	- 2	-	2.	-
25	Distribution IS Equipment		-	-	-	-	-	-	-	-	1		-	-	-
26	Tabo		13	3.	-	-	-	-	13	-	100	*	-	=	-
27	Retail 100%, Class = Net Plant Retail 100%, Removed		(13)		-	-		-	(13)						
28	Total Construction Work in Progress		(1)	0	0	0	0	0	(1)	0	0	0	0	0	
30	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
31															
32															
	lant Held for Future Use														
34	Production Base Demand														
36	Production Peaking Demand Transmission		_	- 2				_		- 7	1.2				
37	Distribution Primary			-	_	- :	- :	-	- 3	-			-	_	-
28	Labor		2	-	-	-			2	-	-		-		
39	Plant Held for Future Use Total		2	D	0	a	0	a)	0	D	0	D	D	
				0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
40	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	U. UHIKUH	0.00000	0.00000	0.00000	0.00000	

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

Page 216 of 230 DOCKET NO: 20740075-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

- 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	EV Solution by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand			-	-						-	14	-	-	
215	Production Intermediate Demand		-	-	-	-	-	-		-		(+)	-	1.5	-
46	Production Peaking Demand Production Base Energy		-	-	-	-	-	-		-			-	100	-
748	Production Intermediate Fnergy			- 1			-	-	9	-				- 7	
249	Production Peaking Energy														
250	Production Solar Demand		-		-			-							-
251	Energy Avg Rate Sales		-		-			-	-	-				-	
252	Distribution Metering		-		-	-		-	140	-	-	₩.	-	-	-
253	Labor				-	-	-	-	ia mes	-	14	9	-		-
254	WTD O&M Expense Retail 100%, Class = # Bills		(125)	-	-	-		-	(125)	-		194	-	-	-
256	Retail 100%, Class = Prod				-			-					-		-
257	Retail 100%, Class - Net Plant		527		_			_	527						_
258	Retail 100%, Class - T&D		(169)		-	-	-	-	(169)			Y		-	
159	Retail 190%, Class = Metering		-	-	-	-	-	-	2	-	- 4	0.0	-		-
260	Refail 100%, Removed		-	-	-	-	-	-	-	-	3	8	-	-	-
261	Wholesale 100%		-	-	-	-	-	-					-		-
62	Gross Prod Plant														
63	Gross Total Plant Gross Trans Plant		356						356						
165	Total Working Capital		590	0			. 0	n n	590	- 0		. 0	p	. 0	
66	Total Working Capital Allocator		1.00000	0.00000	0.0000	0.00000	0.0000.0	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
67	Total Talana, aspira Talana			3.33543		0,0000	0.0000	0.000.00	2,0000	0.00.00	210,0000	0.00000	3.545.65	515.146	0,0000
68															
269 T	otal Rate Base								- 6.						
270	Gross Electric Plant in Service		24,205	0	0	0	0	. 0	24,205	.0	0	0	0	0	0
271	Accumulated Depreciation		(3,618)	0	9	9	0	0	(3,618)	0	0	0	0	0	9
172	Net Electric Plant in Service		20,587	0	9	0	U	0	20,587	0	Ü	0	0	0	C
773	Construction Work in Progress Plant Held for Future Use		(1)	D 0	0	0	0	0	(1)	0	D	0	0	D	0
75	Working Capital		590	0	0	0	0	0	590	0	0	0	0	0	
76	Total Rate Base		21,176	0	0	0	0		21,178	0	0	0	0	0	
77	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78															
79														0.00000	0.0000.
	ass Revenue													0.00000	0.0000.
			7.00											0.00000	0.0000.
81	Retail Sales of Electric		(1,584)		-				(1,584)			-		0.00000	0.0000
981 982	Retail Sales of Electric Production Solar Demand			-	=	3	-						-	0.00000	0.0000
81 82 83	Retail Sales of Electric: Production Solar Demand EV Solution		(1,584) 6,015		=	:	-	-	(1,584) 6,015			8	-	0.00000	0.0000
81 82 83 84	Retail Sales of Electric: Production Solar Demand EV Solution Lighting Facilities Revenue		6,015				ā.		6,015		٥	1	-	5.55000	0.0000
81 182 183 184 185	Retail Sales of Electric: Production Solar Demand EV Solution			-	-	- -	-	-			÷	1	-		
181 182 183 184 185	Retal Sales of Flectial Protocklon Solar Demand CV Solution Light ing Facilities Revenue Retal Revenue Wholesaie 100% Total Class Revenue		6,015 - 4,431 4,431	-	-		-	-	6,015		-	-	-		-
181 182 183 184 185 186 187 188	Retail Sales of Flectic Production Solar Demand Usy Solution Ughking Facilities Revenue Retail Revenue Wholesale 100%		6,015		-	=		-	6,015	-					-
181 182 183 184 185 186 187 188	Retal Sales of Flectisis Production Solar Demand LV Solution Light ing Facilities Revenue Retal Revenue Wholesais 100% Total Clear Newmon. Total Retail Sales of Elephia & Lighting Allocator Total Retail Sales of Elephia &		6,015 - 4,431 4,431	0	-	- 0	0	- 0	6,015 4,431 4,431	-	D	0	0	- - -	-
181 182 183 184 185 186 187 188 189	Retal States of Flectria: Production Solar Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesale 100% Total Clace Revenue Total Retal State Of Edenia, & Lighting Allocator Function Allocator for Electric Revenue:		4,431 4,431 1,00000	0.00000	- O00000.0	0.00000	0.00000	- 0.00000	6,015 4,431 4,431 1,00000	- 0.00000	0.0000.0	0	0	- - -	- 0.0000C
981 982 983 984 985 987 988 989 990	Retal Sales of Flectisis Production State Demand US Solution Light ing facilities Revenue Retal Revenue Wholesale 100% Total Clea Revenue Total Real Sales of Electis & Lighting Allocator Function Allocator for Cleetris Revenue: Retam - Prefest op Exp		6,015 - 4,431 4,431	0	-	- 0	0	- 0	6,015 4,431 4,431	-	D	0	0	- - -	-
781 782 783 784 785 786 787 788 789 790 791	Retal States of Flectria: Production State Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesale 100% Total Class Revenue Total Retal's Sales of Flectria & Lighting Atlonator Function Allocator for Liectric Revenue: Retain = Pretax Op Exp Less Lighting Audications Retain = Pretax Op Exp Less Lighting Audications		4,431 1,00000 4,160	0.00000	- 0.00000	0.00000	0.00000 -	- 0.00000	6,015 4,431 4,431 1,00000 4,160	- 0.00000	0.00000	0	0.00000	- - -	0.00000
781 782 283 284 285 286 786 788 289 290 291 291	Retal Sales of Flectisi: Production Stude Demand US Solution Lighting Facilities Revenue Retal Revenue Wholesale 1006 Total Clear Newcoure Total Relat Sales of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return - Pretex Op Exp Loss Lighting sacilities Return & Pretax op Exp Loss Lighting sacilities Return & Pretax op Exp Loss Lighting sacilities		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.00005
781 782 283 284 285 786 787 788 289 290 291 291 293	Retal States of Flectria: Production State Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesale 100% Total Class Revenue Total Retal's Sales of Flectria & Lighting Atlonator Function Allocator for Liectric Revenue: Retain = Pretax Op Exp Less Lighting Audications Retain = Pretax Op Exp Less Lighting Audications		4,431 1,00000 4,160	0.00000	- 0.00000	0.00000	0.00000 -	- 0.00000	6,015 4,431 4,431 1,00000 4,160	- 0.00000	0.00000	0	0.00000	- - -	0.00000
781 782 782 283 284 285 786 787 788 289 290 291 291 292 793 794	Retal Sales of Flectisi: Production Stude Demand US Solution Lighting Facilities Revenue Retal Revenue Wholesale 1006 Total Clear Newcoure Total Relat Sales of Electric & Lighting Allocator Function Allocator for Electric Revenue: Return - Pretex Op Exp Loss Lighting sacilities Return & Pretax op Exp Loss Lighting sacilities Return & Pretax op Exp Loss Lighting sacilities		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.00005
781 782 283 284 285 787 788 289 290 291 291 292 293 294 295 296	Retal Sales of Flectisis Production Studies Revenue Retal Revenue Wholessa's 1005 Total Class Revenue Total Retal Sales of Electric & Lighting Allocator Turction Allocator for Electric Revenue: Return - Pretex Op Esp Loss Lighting Salinies Restund Sales of preparent of Lighting Revenue Return - Revenue Total Retal Sales of preparent of Lighting Revenue Return - Pretex Op Esp Loss Lighting Salinies Return - Revenue Revenue - Return - Revenue Revenue - Revenue Revenue - Return - Revenue Revenue - ReteRis		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.00005
781 282 283 284 284 285 286 287 297 290 291 291 291 297 298 297 298	Retal States of Flectria: Production State Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesale 100% Total Class Revenue Total Retal State of Electria & Lighting Atlonator Function Allocator for Electric Revenue: Retarn = Pretax Op Exp Less Lighting Association Retarn = Allocator for Electric Revenue: Retarn = Allocator for Electric Revenue: Retarn = Allocator for Electric Revenue Retarn = Allocator for Electric Revenue Retarn = Allocator for Electric Revenue		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.00005
281 282 283 284 285 286 287 288 289 291 291 292 293 294 295 297 8	Retal Sales of Flectric Production Stude Demand US Solution Light lay Facilities Revenue Retal Revenue Wholesse 1005 Total Class Revenue Total Retall Sales of Electric R. Lighting Allocator Total Retall Sales of Electric R. Lighting Allocator Function Allocator for Electric Revenue: Retain - Pretar Op Esp Loss Lighting Sacilities Retain & Petach op Esp and of Lighting Rec. and EV Salation Function Allocator for Electric Revenue seeman Credits Transmission		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.0000K
281 283 283 284 285 286 287 288 289 291 291 291 291 291 291 291 291 291 29	Retal States of Flectria: Production State Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesa's DIONS Total Class Revenue Total Retal State of Electria & Lighting Atlonator Function Allocator for Electric Revenue: Retarn = Pretax Op Exp Less Lighting Associations Retarn = Pretax Op Exp Less Lighting Associations Retarn = Allocator for Electric Revenue: Retarn = Allocator for Electric Revenue Retarn = Allocator for Electric Revenue Description of Electric Revenue **Preval Credits** **Transmission** Distribution Primary Distribution Secondary		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.0000K
281 283 283 284 285 286 287 288 289 291 292 293 291 295 297 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Retal States of Flectria: Production Solar Demand LV Solution Lighting Facilities Revenue Retal Revenue Wholesa's 100% Total Cleak Revenue Total Retal States of Electric & Lighting Allocator Total Retal States of Electric & Lighting Allocator Function Allocator for Cleetric Revenue: Retain = Pretax Op Exp Less Lighting Asian States of Electric Revenue: Retain = Pretax Op Exp Less Lighting - Asian of Electric Revenue: Retain = Pretax Op Exp new of Lighting Fac. and FV Solution Facilities Allowards for File Life Revenue Remains Credits Transmission Distribution Primary Distribution Secondary Distribution Secondary Distribution Secondary		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.0000K
781 282 283 284 285 286 286 287 288 289 290 291 292 293 294 295 296	Retal States of Flectria: Production State Demand LY Solution Lighting Facilities Revenue Retal Revenue Wholesa's DIONS Total Class Revenue Total Retal State of Electria & Lighting Atlonator Function Allocator for Electric Revenue: Retarn = Pretax Op Exp Less Lighting Associations Retarn = Pretax Op Exp Less Lighting Associations Retarn = Allocator for Electric Revenue: Retarn = Allocator for Electric Revenue Retarn = Allocator for Electric Revenue Description of Electric Revenue **Preval Credits** **Transmission** Distribution Primary Distribution Secondary		4,431 1,00000 4,160 4,160	n.npgng	0.0000.0	0.00000	0.00066	- 0.00000	6,015 4,431 4,431 1,00000 4,160	0.00000	0.0000	0.00000	0 0.00000 -	0.00000	0.00005

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DURE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED THEY I'VE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 217 of 230 DOCKET NO: 2074D075-FI SCHEDULE NO. 2K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne o.	EV Solution by Function (Revenue = COS)	Ref.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%			-					-		-	19		-	
306 307	Rate Base Iotal Revenue Credits		1	- D	- 0	- 0	-	- g	1	- 0	- D	- "	- D	- D	- 0
107 108	Total Revenue Credits Total Revenue Credits Allocator		1.00000	0.00000	DODGG.O	0.00000	0 00000.0	D.DODOG	1.00000	0.00000	anono.o	0.00000	0.00000	0.00000	0.00000
309				A											
310															
	kM Expense														
312 PRO	oduction Demand Production Base Demand													60	
	Production Intermediate Demand		_				-	_	-		4	0	-	8.	-
	Production Peaking Demand		-	-	-	-		-	-	-		ě.	-	-	-
	Production Solar Demand				-	-	-		-	-		-		-	-
	Production Demand O&M Subtotal		0	0	0	0	0		0	0	0	0	0	0	0
	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	oduction Energy														
	Production Base Energy		_	-	_		-	_	9	-	-		-	_	_
	Production Intermediate Energy		-	-	-	-	-	-					-		-
	Production Peaking Energy														
	Production Solar Energy											-			
25	Production Energy O&M Subtotal Production Energy O&M Allocators		0.00000	0.00000	0.00000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000.0
27	Production Energy Own Andewors		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Production O&M Total		0	0	a	0	0	a	0	0	D	0	0	D	0
	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30															
	ansmission														
32	Production Base Demand		-	-	-	-	-	-	-	1		-	-	-	-
	Production Intermediate Demand Production Peaking Demand		-	-	-	-	-	-	*	-	-		-	-	-
	Production Peaking Demand		-	-	-				-	1	-			-	
	Transmission														
	Transmission Radials														
138	Transmission O&M Total		0	0	0	0	0		0	0	0	0	0	0	0
39	Fransmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
NO D	stribution														
47	Distribution Primary							_							
43	Distribution Secondary														
144	Distribution Service		-		-	-		-							
	Distribution Metering		-	-		-	-	-	-	-		=	-	-	-
	Lighting Facilities				-	-	-	-		-	-	(*)	-	-	-
	EV Solution Distribution IS Equipment		76	-	-	-	-	-	76	-	-	-		-	-
	Distribution O&M Total		76	- 0	. 0	. 0		. 0	76	. 0		. 0	- 0	- 0	. 0
	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
	stomer Accounting														
	Distribution Service		-	-	-		-	-	-	-	-	0.00	-	1.5	-
	Distribution Meloring Retail 100%, Class = # Bills		-		-	-		-	-		-		- 1		
156	Customer Accounting O& M		- 0	0	0	0	0	. 0	0	- 0	- 0	. 0	0	- 0	0
57	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58															
	stomer Serv & Info.														
60	Retail 100%, Class = # Bills			-	-	-	-	-	-	-	-	-	-	-	-
61 62	Customer Serv & Info. O& M Customer Serv & Info. O& M Allocators		0.00000	0.00000	0.00000	0.00000	00000.0	0.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000
163	Customer Serv & IIIIO, US M ABOUNDIS		0.00000	0.00000	0.00000	DARGOOG	0.00000	DEMONDO	0.00000	U.UHIXIN	OLOUGO	0.00000	U.UIRKU	0.00000	0.00,000
364 Sal	les														
	Retail 100%, Class - 4 Bills														

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	NKKY PLOKIDA. ST OF SERVICE STUDY - FINAL SETTLEMENT D TWELVE MONTHS ENDED DECEMBER 31, 2025 ION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD													DOCKET S	Page 218 of 1 F NO: 70740075-F ICHEDULE NO. 78 ION BY FUNCTION
_	(i)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Vo.	EV Solution by Function (Revenue = COS)	ңеf.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
166	Sales O&M Sales O&M Allocators		0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9.90000	0.00000	0.00000	0.00000
83															
869 A	dmin and General Tabor		84						84						
71	Distribution Primary		294		-			-	194				-		-
72	Gross Total Plant		22					_	22						_
73	Retail 100%, Class - 4 Bills		-		-			-	-					-	-
/4	Retail 100%, Class = 18.0		-	-	-	-	-	-	145					3	
75 76	Retail 100%, Resid, Cust		-		-	-	-	-		-				-	-
76 77	Retail 100%, Removed Wholesale 100%		-			-	-	_	-	-	-			-	
78	Admin & General O&M		106	0	0	0	0	0	106	0	0	0	0	0	
79	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81 R	ecoverable Clause O&M														
B2 B3	Retail 100%, Kemoved Wholesale 100%		-	-	-		-	-		-	1			7.	
84	Recoverable Clause O&M				0	0	0.	. 0	0	- 0	0	0	0	0	
35	neconstante clause souls		•	•				·							
86 T	M&O late		182	0	0	0	0	0	182	0	0	0	0	0	(
	otal O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
88	- 11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		267						141						
89	Add Uncollectible Acct Exp on Rev. Incr/(Decr) otal Adjusted O&M		1/8						1/8						
91	star allusted oate		173	_					110		_			<u>_</u>	
193 D	epreciation Expense roduction Plant														
95	Production Base Demand														
96	Production Intermediate Demand				-			_							
97	Production Peaking Demand		-	-	-	-	-	-	~	2		~	-	-	-
98	Production Solar Demand		-	-	-	-	-	-	-	-	-		-	-	-
99	Refail 100%, Removed														
00 01	Production Plant Total Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000.0	0.00000	0.00000	0.00000	0.00000
102	Production Plant And Calors		0.00000	0.00000	0.00000	0.00000	0.00000	0.0000	0.00000	D. GHACH	0.00000	0.00000	0.0000	0.00000	0.000,000
	ansmission Plant														
04	Production Base Demand		-	-	-	-	-	-		-	-	-	-	-	-
115	Production Intermediate Demand		-	-	-	-	-	-	-	-	1 9			-	-
06 07	Production Peaking Demand Production Solar Demand		-	-	-	-		-	- 7		-			- 7	
08	Transmission		-					-							
09	Transmission Radials		_					_							
10	Distribution Primary								_						
11	Transmission Plant Total		0	0	0	0	Ü	0	0	0	0	0	0	0	C
12	transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	DOMOG.U	0.00000	0.00000	0.00000	0.00000	0.00000	OJODOUO	0.00000
13	Total Prod and Trans Plant		0	0		0	0	0	0	0	0	0	0	0	.0
5	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
							-,000			2.2.300					
16	istribution Plant														
17 D	Distribution Primary		-		-	-	-	-	*	-	*	(4)		-	-
17 D	Distribution Primary (MUS)		-	1	-	-	-	-	-	7			-	-	
17 D 18			-	-	-	-		-							
17 D 18 19	Distribution Secondary														
17 D 18 19 20 21	Distribution Secondary (MDS)														
17 D 18 19 20 21			_		_	_	-	_			-	-	_	-	_
17 D 18 19 20 21 22 23 24	Distribution Secondary (MDS) Distribution Service Distribution Metering Ughting Facilities		-		-	-	=	-	8						-
116 117 D 118 119 120 121 122 123 124 125	Distribution Secondary (MDS) Distribution Service Distribution Metering				-	-	=	- - -	7,327		1	÷			

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

Page 219 of 230 DOCKET NO: 2074002 S-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No:	EV Solution by Function (Revenue = COS)	Hef.	total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total Distribution Plant Allocators		2,327 1.00000	0.00000	0.0000.0	0.00000	0.0000.0	0.00000	2,327 1.00000	0.00000	0 00000.0	0.00000	0.00000	0.00000	
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00030	9.90090	9.90000	0.00000	0.00000	0.00000
430	fotal trans and Dist Plant		7,327	0	а	.0	0	а	2,327	0	D	0	D	Đ	
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	Total Prod. Trans and Dist Plant		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
434	Total Prod; Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
435															
426	General & Intangible Plant Tabor		47		_			_	47			3-0			
438	Retail 100%, Class = # Bills		4/	-	-	-	-	-	47			-		-	-
439	Retail 100%, Class = Net Plant														
440	General & Intangible Plant Total		47	0	0	0	0	0	47	0	0	0	0	0	
411	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.09000	0.00000	9.90000	0.00000	0,00000	9.90000	0.00000
442	Energy Storage Plant														
444	Friengy - Production Total Sales														
44.5	Energy Storage Plant Total		0	0	0	0	0	0	0	0	. 0	0	0		
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	Challen-														
449	Labor														
450	Retail 100%, Class = # Bills		-		-		-	_			-	1		-	-
451	Retail 100%, Class = Net Plant		1		-	-		-	1						-
452	Retail 100%, Class = T& D		1						1						
453	Retail 100%, Class - Metering		-		-	-	-	-					-	-	-
454	Retail 100%, Class – Dist Secondary Retail 100%, Class – Prod		-	-	-	-	-	-	5	-			-	_	-
456	Refail 100%, Removed				_				-			.0.1			-
457	Wholesale 100%			-			-		-	-	-	-	-	-	
458	Other Plant Total		2	0	-0	.0	0	0	2	0	0	0	0	0	. 0
459					-			0					0	-	
461	Total Depreciation Expense Total Depreciation Expense Allocators		2,376	0.00000	0.00000	.0,00000	0.00000	0.00000	2,376 1.00000	0,00000	0,00000	0.00000	0,00000	0.00000	
462	Total Depreciation Expense Anocarons		1.00000	0.00000	0.00000	.0.05000	0.00000	0.00000	1.00000	0.00000	0,0000	0.00000	0.00000	0.00000	0.00000
463															
	Taxes Other than Income Tax								2.0						
465	Nel Total Plant		199		-		1		199					-	
467	Transmission		1 77		_	-		_	1.44				-		_
468	Distribution Primary		-					-							
469	Retail 100%, Removed			-			-		-		-		-	-	
4/0	total raxes Other		208	0	9	0	0	g	208	0	0	0	0	0	
477	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	D.DOUOU	DOMOG.G	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
473															
	Income Tax Expense														
475	Total Revenue	Line 13	4,432	0	0	0	0	.0	4,432	0	0	0	0	0	
476	Total Oper. Exp. Before Tax	Line 20	2,761	0	0	0	0	0	2,761	0	0	0	0	0	
478	Net Oper, Income (NOI) before Tax Interest Expense	Line S x WACC	1,6/1 389	0	0	.0	0	Ü	1,6/1	0	.0	0	0	0	0
479	NOI Refore Tax Less Interest	In 477 - In 478	1,282	- 1	-	-			1,282	-	-		-		
480			SA NE						.,,,,,,,,						
491	State Income Tax Expense														
482	Net Oper, Income Less Int. Exp.	Line 479	1,282	0	0	0	6	0	1,282	0	0	0	0	0	
	Fed & St Permanent Differences	JSS Sch. 12	20		-	-	-	-	20	-	7	8	-	0.5	-
483	State Jennyaran Differences														
483 484	State Temporary Differences	JSS Sch. 12	(590)						(590)	- 0		- 0		- 6	- "
483	State Temporary Differences State Tanable Income State Income Tax Bale	JSS Sch. 12 Ln 487:484	(590) 711 5.50%	D 5,50%	0 5.50 A e	5.50%	5.50%	0 5.50%	711 5.50%	0 5.50%	5.50%	5,50%	D 5.50%	5.50%	

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

Page 220 of 230 DOCKET NO: 20740075-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

\neg	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ne.				Production	Production	Transmission	Distribution	Distribution	Distribution	Distribution Secondary	Distribution		Interruptible	Lighting	Customer
10.	EV Solution by Function (Revenue = COS)	Ref.	lotal	Capacity DEMAND	Energy ENERGY	Capacity	Primary DEMAND	Primary (MUS) CUSTOMER	Secondary DEMAND	(MDS) CUSTOMER	Services CUSTOMER	Metering	Equipment CUSTOMER	Facilities DIRECT	Billing/Info. CUSTOMER
88	State Income Tax (Def.)	Ln 484 x Ln 486	32	-	-				32	- 8		19		-	
189	State Portion of Direct Adjs.	JSS Sch. 12	0										-		
90	Total State Income Tax Exp.	Ln 487:489	/2	-	-	-	-	-	/2	-	-	-	-	-	-
91															
192	Federal Income Tax Expense														
93	Net Oper, Income Less Int. Exp.	Line 479	1,282						1,282						
94	Fed & St Permanent Differences	JSS Sch. 12	20						20		-				
95	Fed Temporary Differences	JSS Sch. 12	(572)		-			-	(572)				-		-
96	State Income Tax Exp. (Cur.)	Line 48/	(39)		-			-	(39)						-
197	Fed. Taxable Income	Ln 493:496	691		10.50		-	-	691	-	-		-		
198	Fed. Income Tax Rate		21.00%	21.00%	21.00 %	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	71.00%	21.00%	21.00%	71.00
199	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 z Ln 498	145						145						
:00	Current NOL Adjustment	JSS Sch. 12	0												
:01	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	145	-			-		145	-	-	-	-	-	
02	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	120	-	-	-	-	-	120	-	-	-	-	-	-
£ 13	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(/)	-	-	-	-	-	(1)	-	-	-	-	-	-
904	Federal Income Tax (FLC)	FSS.Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	ISS Sch. 12	(29)	-	-	-	-	-	(29)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	ISS Sch. 12	(0)	-			-		(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)						(20)		-				
508	Total federal Income Tax Exp.	Ln 501:507	209	-			-	-	208	-	-	-	-		
909															
10	Iotal Current Fed. & St. Income Tax	Ln 487 i Ln 501	18/1		-		-	-	184		-				-
11	Total Deferred Fed. & St. Income Tax	In 488 + In 507:503	146	-	-	-	-	-	146	-	- 5	-	-	11.5	-
12	Total Direct Adjs.	In 489 + In 506	(0)		-	-		-	(0)						-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(20)						(20)						
514	Total Amortization of ITC	Line 504	(1)		-	-	-	-	(1)				-	-	-
515	Fotal Amortization of PTC	Line SOS	(29)	-	-	-	-	-	(29)	-		-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	(7)	-	-	-	-	-	(7)	-	4.	0	-	7.47	-
517	Total Income Tax Expense	In 510:516	2.72	-	-	-	-	-	272	-	-	(4)	-	-	-
518															
519 520	Effective Tax Rate	In 510:512 /In479	25.69%	0.00%	0.00%	0.00%	0.00%	0.00%	25,69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009
521 <u>I</u>	ncome Tax Expense Based on Return														
	Federal Income Tax (FIT) Calculation														
523	Return on Rate Base	Line 26	1,399		-	-	-	-	1,399		~		-	-	
524	Interest Expense	Line 8 x WACC	(389)		-	-	-	-	(389)	-		~	-	-	-
52.5	Permanent Diff Fed & State	ISS Sch. 12	20		-	-		-	20				-		-
26	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)						(0)						
27	Federal Income Tax (ITC)	JSS Sch. 12	(1)		-	-		-	(1)						
28	Federal Income Tax (PTC)	JSS Sch. 12	(29)	-	-	-	-	-	(29)	- E	110	(3)	-	-	-
529	Amort of Excess ADII	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	(*)	100	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	171		-	-	-	-	(7)	-	-		-	-	-
531	Temporary Diff Federal	ISS Sub. 12	(572)	-	-	-	-	-	(572)		-	÷	-	-	-
532	Deferred Tax Federal	Ln 531 z Ln 498	120						120			-		-	
533	Base for FIT Computation	Ln 523:532	520						520						
534	FIT Cactor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26592	0.26592	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
53.5	Net FIT Allowable	Ln 533 x Ln 534	138	-			-		138	-	-	-	-	-	
36	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)					-	(0)	-					
37	Federal Income Tax (ITC)	FSS.Sch. 12	(1)		-		-	-	(1)				-		-
38	Federal Income Tax (PTC)	ISS Sch. 12	(29)		-	-	-		(29)	-	-	-	-	-	
39	Amort of Excess ADIT	JSS Sr.h. 12	(20)						(20)						
40	Total FIT before Adding Deferred	Ln 535:539	89						68						
41	Total FIT - Deferred	Line 532	120	-	-	-	-	-	120	-	-	-	-	-	-
512	Total FIT - Current & Deferred	Ln 510:541	208	-	-	-	-	-	208	-	-	-	-	-	-
13 44 5	State Income Tax (SIT) Calculation														
545	NOIBT	Line 44	1,399		_			_	1,399						_
46	Interest Expense	Line 27 x WACC	(389)						(389)						
47	Permanent Diff Fed & State	JSS Sch. 12	20		_	_		_	20						_
518	Temporary State Differences	JSS Sch. 12	(590)		_			_	(590)				-		

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DUIXE ENERGY ELORIDA
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TOWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Page 221 of 230 DOCKET NO: 2074002 S-EL SCHEDULE NO: 2K EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine No.	EV Solution by Function (Revenue = COS)	кеf.	lotal	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MUS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-		-	32	18		19	-	-	
550	Net FIT Allowable	Line S4Z	208	-	-	-	-	-	208	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	(/)	-	-	-	-	-	(1)	-	-	-	-	-	-
552	Base for SIF Computation	Ln 545:551	672			-		-	672					-	
553	SET Faciliar	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.038
554	Total SIT before Adding Deterred	Ln 552 x Ln 553	39						39						
555	Total SIT - Deterred	Line 549	32						32					- 3	
556 557	Total SIT - Current & Deferred	Ln 554:555	72						72						
558 559	Parent Debt Tax Adjustment	JSS Sch. 12	17)	-	-	-	-	-	(7)	-	4		-	-	
60	Total FIT & SIT Based on Return	Lines 542,556	272						27)	-				-	
61	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000
62	TOTAL HICKING TAX KING AND		TARRARA	Translator.	W.IAAHAI	Transact.	Darana	D. TATRICKI	COMMON	to tankin	(JAMESCA)	O.CHAMAN	Wanken?	U.M.CHA	Tr.ttia
563															
	abor Allocator														
565	Production Base Demand														
566	Production Intermediate Demand			-					5	-		÷.	-	-	
567	Production Reaking Demand		-		-	-	-	-	-	-			-	-	_
568	Production Solar Demand		-	-	-	-	-	-	5	7	-			-	-
569			-		-	-		-				100			
	Production Base Energy														
570	Production Intermediate Energy														
571	Production Peaking Energy		-		-	-		-							-
572	Production Solar Energy			-	-		-		-	-	-	-	-	-	
573	Subtotal Production		0	D	а	a	0	e e	0	0	D	0	D	D	
574	Transmission		-	-	-	-	-	-	1					-	-
57.5	Distribution		96						96						
76	Subtotal Prod, Trans and Dist		96	0	0	0	0	0	96	0	0	0	0	0	
77	Customer Accounts		-		-			-							-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	1.7	-	-	-
579	Sales			-	-	-	-	-	-	-	-	-	-	-	
980	Subtotal before Admin & Gen		96	-	-	-	-	-	96	-	-	-	-	-	-
581	Admin & General		43	-			-		43	-	-	-	-	-	
582 1			139						139						
583	Total Lahor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0,000

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SCHEDULE NO. 3

DOCKET NO: 20240025-FI

DUE SINGOY LONION, LLC
LUSS COST OF SEMICESTUMY - FINAL SETTLEMENT
PROJECTED TWEETER MONTHS ENDED DECEMBER 31, 2025
PROJECTED TWEETER MONTHS ENDED DECEMBER 31, 2025
PROJECTION CASACTIVE ALCORATION METHOD. 12 C PARIS 258 AD
PROJECTION CASACTIVE ALCORATION METHOD. 12 C PARIS 258 AD

ALLOCATORS (18) (2) (3) (9) (10) (11) (12) (13) (14) (15) (16) Energy-Production Total Sales ALLOCATORS en arripojo Radinis Distribution Primary D(str but for Distribution Service ntermedje Energy Jurisdiction / Class / Function 1 Retall Separation Factors 1.00000 0.95212 0.97632 0.999998 1.00000 0.93990 0.97934 1.00000 1.00000 0.99/12 0.70369 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 4 - Residential 0.61235 0.61235 0.61245 061235 D 53903 D 53903 0.53903 D 53903 0.53903 0.63680 0.63680 D 6 VORB 0.87267 D 78352 0.87293 0.87293 5 Gen Service Non Demand 0.05339 0.05466 0.05466 0.05466 0.05466 0.05466 0.05296 0.05772 0.06440 0.06390 0.06434 0.06434 0.00374 0.00374 0.00518 0.00518 0.00518 0.00518 0.00327 0.00728 0.00129 0.00728 6 Gen Service 100% L.F. 0.00374 0.00374 0.00518 0.00518 0.00327 0.00264 0.00728 7 - Gen Service Demand 0.28138 0.28138 0.28138 0.32781 0.32782 0.32782 0.31782 0.31781 0.37782 0.26591 0.26591 0.25550 0.07394 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 0.00101 0.00101 0.00000 0.00000 0.00000 0.000138 9 - Gen Service Interruptible 0.01566 0.04566 0.01566 0.01566 0.06346 0.06346 0.06346 0.06346 0.06346 0.06346 0.03971 0.03971 0.02341 0.00007 0.00003 0.00003 10 - Lighting Energy 11 - Lighting Facilities 0.03165 12 - EV Solution 13 Total Retail by Class 15 Functional Allocation Factors 1.00000 16 - Production Capacity 17 - Production Energy 1.00000 1 00000 1.00000 1.00000 1.00000 1.000000 1.00000 1.00000 19 - Distribution Primary 20 - Distribution Primary (MDS) 21 Distribution Secondary 1.00000 1.00000 22 Distribution Secondary (MDS) 1,00000 22 Distribution Secondary (N
23 - Distribution Services

44 Metering

25 - Interruptible Equipment

26 - Lighting Facilities

27 - Customer Billing/Info. 1.00000 28 Total Retail by Function 30 Residential 0.61235 0.61235 32 - Production Energy 33 - Transmission Capacity 34 - Distribution Primary 0.53903 0.53903 0.53903 0.53903 0.53903 0.53903 0.63680 0.63690 0.63088 35 Distribution Primary (MDS) 0.87267 36 - Distribution Secondary 37 - Distribution Secondary (MDS) 0.78352 0.87293 38 Distribution Services 0.87293 39 - Metering 40 - Interruptible Equipment 41 - Lighting Facilities 42 - Customer Billing/Info. 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 45 Gen Service Non Demand 46 - Production Capacity 0.05339 0.05339 0.05339 0.05339 47 Production Energy 48 - Transmission Capacity 0.05296 0.05296 49 - Distribution Primary 50 - Distribution Primary (MDS) 0.05772 0.06140 51 - Distribution Secondary 0.06390 52 Distribution Secondary (MDS) 53 - Distribution Services 0.06434 54 - Melering 55 Interruptible Equipment 56 - Lighting Facilities 57 - Customer Billing/Info. 0.05772 0.05339 0.05339 0.05339 0.05339 0.05466 0.05296 0.05296 60 Gen Service 100% L.F. 61 - Production Capacity 0.00374 0.00374 0.00374 0.00374 62 - Production Energy 63 Transmission Capacity 0.00518 0.00518 0.00518 0.00518 0.00518 0.00327 0.00327 64 - Distribution Primary 0.00264 65 - Distribution Primary (MDS) 66 - Distribution Secondary 0.00129 67 - Distribution Secondary (MDS) 68 Distribution Services 0.00728 69 Meterine 70 Interruptible Equipment 71 Lighting Facilities 72 - Customer Billing/Info.

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DUIS ENERGY HORIDA, LLC
CLASS COST OT SCHWICE STUDY - FINAL SCITLEMENT
PROJECTED TWELVE MONTHS ENDED DREEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 C Paril 25% AD
(1)

Fage 223 of 230 DOCKET NO: 20240025 FI SCHEDULE NO: 3 ALLOCATORS

(1)	(19)	(20)	(21)	(22)	(23)	[24]	(25)	(26)	(27)	(28)	(29)	(30) Derived	(31) Derived	(32) Derived	Derived	(34) Derived	Derive
ALLOCATORS Jurisdiction / Class / Function	Djørjbutjen Metering	Optribution IS Equipment	Lighting Facilities	Rataf 100%, Class = # Itils	Retail 190%, Resid, Cost	Retail 100%, Resid, Dem	Retad 190M, Class = Metering	Cornect	EV Sekutjen	Recept Select of Electric	Present Reverse	Labor	Gross Prod Flank	Gross Trwns Plant	Gross Frad & Trans Plant	Gross Dist Plant	Grass Tra
Retall Separation Factors	1,90000	1,00000	1.00000	1.00000	1.00000	1,00000	1.90090	1.00000	1.00000	1.00000	1,90000	0.9/366	0,99577	9./1409	0.88912	1.00000	0.88
Class Allocation Factors																	
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	0.64
Gen Service Non Demand	6.08295			0.06446			0.08295	0.05339		0.06883	0.06883	0.05674	0.05339	0.05298	0.05326	0.05579	
Gen Service 100% L.F. Gen Service Demand	0.00708 0.06968			0.00728			0.00708	0.00374		0.00314	0.00314	0.00470	0.00374	0.00329	0.00360	0.00263	0.00
Gen Service Demand Gen Service Curtailable	0.00022		1.5	0.00000			0.00022	0.00116		0.00071	0.00071	0.00091	0.00116	0.00102	0.00112	0.00059	0.0
Gen Service Interruptible	0.00194	1.00000		9.90007			0.00194	0.00116		0.00071	0.02568	0.00091	0.04566	0.03995	0.04391	0.00039	
Lighting Energy	0.03283	1.00000		0.03164			0.03283	0.00232		0.00399	0.00399	0.05393	0.00232	0.00047	0.00174	0.00971	
Lighting facilities	o.u.zui		1.00000	G.G.S. IVA			0.55263	G.diz.sz		G.Geriyy	O.MES 92	0.01917	0.1162.32	G.Carosar	OART 24	0.08520	0.5
EV Solution			2.00300						1.00000			0.00055				9.90244	
Fotal 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	
unctional Allocation Factors																	
Production Capacity								1.00000		0.36460	0.36460	0.18719	1.00000	0.04011	0.70497		0.0
Production Energy										0.07928	0.07928	0.31421	-			- 4	
Transmission Capacity										0.15305	0.15305	0.05381	-	0.95989	0.29503	- 4	0.3
Distribution Primary										0.19827	0.19827	0.12318				0.54754	0.
Distribution Primary (MDS)										-	-	-	-	-	-	-	
Distribution Secondary						1.00000			1.00000	0.08678	0.08678	0.05549				0.24664	0.
Distribution Secondary (MDS)																	
Distribution Services										0.02491	0.02491.	0.01639	-	-	-	0.07785	
Melering	1.00000						1.00000			0.02553	0.02553	0.01106				0.04696	G
Interruptible Equipment		1.00000								0.00017	0.00017	0.00018	-		-	0.00081	
Lighting Facilities			1.00000								-	0.01917	-		-	0.08520	0
Customer Billing/Info.				1.00000	1.00000					0.06742	0.06742	0.21983		(8)		-	
Total Retail by Function	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.90000	1.00000	1.00000	1.00000	1.00000	1.00000	1.90000	1.
Residential																	
Production Capacity		-		5		~	1	0.61235	-	0.24553	0.22326	0.11463	0.61235	0.02456	0.43169	100	0.
Production Friergy		-							-	0.05339	0.07565	0.16937			1000000		
Transmission Capacity	-	-	-	5		-	-	-	-	0.10307	0.10307	0.03395	-	0.61126	0.18787	-	0.
Distribution Primary		-	-			-	-	-	-	0.13352	0.13352	0.08017		12.0	-	0.35638	0
Distribution Primary (MDS)		-															
Distribution Secondary	-	-	-	- 3	1.5	1,00000		-	-	0.05844	0.05844	0.04304	-	-	-	0.19134	0.
Distribution Secondary (MDS)																	
Distribution Services										0.01677	0.01677	0.01431				0.06359	0.
Metering	D.8053D	-		27	-	-	0.80530	-	-	0.01719	0.01719	0.00890	-	-	-	0.03782	0.
Interruptible Equipment		-		-	-	-		-	-	0.00011	0.00011	-	-			-	
Lighting Facilities	1.4	-			-	-		-	-	-			-	-	-	-	
Customer Billing/Info.			-	0.87266	1.00000	-	-	-	-	0.01540	0.04540	0.19184	-				
	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
Sen Service Non Demand																	
Production Capacity		-	-					0.05339	-	0.02509	0.01947	0.00999	0.05339	0.00214	0.03764		0
Production Energy										0.00546	0.01108	0.01717					
Transmission Capacity		-	-				-	9	-	0.01053	0.01053	0.00282	-	0.05084	0.01562		C
Distribution Primary	1.5	-		-		-		-	-	0.01365	0.01365	0.00711				0.03161	
Distribution Primary (MDS)		-	-	-	-	-		-		4.1.	-		-		-	1	
Distribution Secondary	160		-					1.5	-	0.00597	0.00597	0.00351	-	141		0.01561	0
Distribution Secondary (MDS)										B 8048	4.0047	0.00467				0.004	
Distribution Services		-						-		0.00171	0.00171	0.00105		-		0.00469	0
Metering	0.08295	-				-	0.08295	-	-	0.00176	0.00176	0.00092		-		0.00390	
Interruptible Equipment										0.00001	0.00001						
Lighting Facilities	1.5	-	-		-	-	-	(-)	-				-	-	-	1	
Customer Billing/Info.		-	-	0.06440	-	-	0.00077	0.05337	-	0.00464	0.00464	0.01416	0.05255	2.053	0.053		_
	0.082.95	-	-	0.06440	-		0.08295	0.05339		0.06883	0.06883	0.05674	0.05339	0.05298	0.05326	0.05579	
Gen Service 100% L.F.								0.00007		0.0044	0.0000	0.000		0.000:0			
Production Capacity		-						0.00374		0.00115	0.00136	0.00070	0.00374	0.00015	0.00264		0
Production Friergy		-							-	0.00025	0.00003	0.00163		0.000			
Transmission Capacity										0.00048	0.00048	0.00017		0.00314	0.00096	43 490 0 - 1	0
Distribution Primary	1.5	-	-	-	-	- 1	-	-	-	0.00062	0.00062	0.00033	-	-	-	0.00145	0
min m attended to the same of	-	-	-	-	1.5	-	-	15	-	0.0000	0.00007	0.0000-	7	-	-	0.0000	
Distribution Primary (MDS)	-	-				-		=	-	0.00027	0.00027	9.90007	-	-	-	0.00032	0
Distribution Secondary			-	19	-	-	-		-				-	100	-	-	
Distribution Secondary Distribution Secondary (MDS)	-									0.00008	0.00008	0.00012				0.00053	
Distribution Secondary Distribution Secondary (MDS) Distribution Services	-																
Distribution Secondary Distribution Secondary (MUS) Distribution Services Metering	0.00708						0.00708			0.00008	0.00008	0.00008				0.00033	
Distribution Secondary Distribution Secondary (MDS) Distribution Services	0.00708						0.00708			800000.0 000000.0	0.00008	0.00008				0.00033	U
Distribution Secondary Ustribution Secondary (MUS) Distribution Secondary (MUS) Distribution Secondary Metering International Conference Lightning Facilities	0.00708						0.00708			0.00000	0.00000					0.00033	0.
Distribution Secondary Distribution Secondary (MUS) Distribution Secondary (MUS) Metering Internation Services Metering	0.00708	٠.		0.00./28			0.00708					0.00008	-	19		0.00033	0.

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DURE ENERGY HORIDA, LLC.
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP juil 25%AD
[1]

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
lne No.	ALLOCATORS Jurisdiction / Class / Function	Gross Prod, Trans & Opt Plant	Gross Total Plans	Net Total Plant	Ratel 100%, Class= Net Plané	Retail 100%, Class = Prod	Retail 100%, Class= Dist Secondary	Retail 100%, Class = D(s Secondary (MDS)	Ratel 100%, Class = TAD	Rate Same	WTD ORM Expense
1	Retall Separation Factors	0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00009	0.92215	0.9/31
3	Class Allocation Factors										
4	- Residential	0.63126	0.63338	0.63521	0.63521	0.61235	0.78352	0.87293	0.64487	0.63604	0.6612
5	Gen Service Non Demand	0.05426	0.05442	0.05453	0.05453	0.05339	0.06390	0.06434	0.05489	0.05461	0.0569
6	Gen Service 100% L.F.	0.00322	0.00330	0.00323	0.00323	0.00374	0.00129	0.00728	0.00284	0.00325	0.0047
	- Gen Service Demand	0.23842	0.23650	0.23647	0.23647	0.28138	0.14260	0.02376	0.20747	0.23663	0.2068
8	- Gen Service Curtailable	0.00091	0.00090	0.00090	0.00090	0.00116		0.00000	0.00073	0.00090	9000.0
	- Gen Service Interruptible	0.03239	0.03234	0.03160	0.03160	D.M1566	0.00438	0.00003	0.02283	0.031/3	0.0322
	- Lighting Energy	0.00489	0.00534	0.00530	0.00530	0.00232	0.00430	0.03165	0.00674	0.00537	0.0130
	- Lighting facilities	0.03370	0.03267	0.03165	0.03165	-	-	-	0.05797	0.03038	0.0236
	- EV Solution Total Retail by Class	1.00000	1.00000	1.00000	9.00111 1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.0000
14	Iblan Retail by Class	1.00000	1100000	1.00000	1.00000	1.00000	11/0000	1.00000	1.00000	1.00000	1.0000
	Functional Allocation Factors										
	- Production Capacity	0.42617	0.41304	0.35966	0.35966	1.00000		_	0.01282	0.35430	0.1593
	- Production Energy	-	0.01512	0.01131	0.01131	-		_		0.01594	0.3046
18	- Transmission Capacity	0.17835		0.20443	0.20443	-	-	_	0.30682	0.20690	0.058
19	- Distribution Primary	0.21654	0.21122	0.24055	0.24055	-	-	-	0.37252	0.23902	0.1233
20	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
21	Distribution Secondary	0.09754	0.09515	0.09667	0.09667		1.00000		0.16780	0.09553	0.0516
22	Distribution Secondary (MDS)							1.00000			
	- Distribution Services	0.02881	0.02810	0.02686	0.07696	-	-	-	0.04956	0.02575	0.D22
	Metering	0.01857	0.61814	0.01730	0.01730	-	-	-	0.03195	0.01718	0.020
	- Interruptible Equipment	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.000:
	- Lighting Facilities	0.03370	0.03287	0.03165	0.03165	-		-	0.05797	0.03038	0.023
	- Customer Billing/Info.		1.00000	0.01131	0.01131	4 00000	- 25000			0.01472	0.234
29	Total Retail by Function	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.000
	Residential										
	- Production Capacity	0.26096	0.25292	0.22024	0.22024	0.61235			0.00785	0.21696	0.097
	- Production Friends	0.20070	0.00815	0.00610	0.00610				4.007.03	0.00859	0.164
	- Transmission Capacity	0.11357	0.10931	0.13018	0.13018	_		_	0.19538	0.13175	0.037/
	- Distribution Primary	0.14094	0.13748	0.1565/	0.15657	_		_	0.24247	0.1555/	0.0803
35	Distribution Primary (MDS)					_		_		-	
36	- Distribution Secondary	0.07567	0.07381	0.07487	0.07487	_	0.78352		0.13018	0.07401	0.0402
	- Distribution Secondary (MDS)	-		-		-		0.87293		-	
38	Distribution Services	0.02515	0.02453	0.02345	0.02345				0.04326	0.02248	0.019
	- Metering	0.01496	0.01461	0.01393	0.01393	-	-	-	0.02573	0.01383	0.016
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
	- Lighting Facilities	-			-	-	-	-	-	-	-
	- Customer Billing/Info.		0.01257	0.00987	0.00987					0.01284	0.204
43		0.63126	0.63338	0.63521	0.63521	0.61235	0 783 52	0.87293	0,64467	0.63604	0.561
44	Gen Service Non Demand										
	- Production Capacity	0.02275	0.02205	0.01920	0.01920	0.05339			0.00068	0.01892	0.008
47	Production Energy	0.50 27 3	0.00083	0.00062	0.00062	0.03339			U.DUDGA	0.00087	0.016
	- Transmission Capacity	0.00945		0.01083	0.01083	_		_	0.01625	0.03067	0.010
	- Distribution Primary	0.01250		0.01389	0.01389	_			0.02150	0.01380	0.007
	- Distribution Primary (MDS)	-			300.00	_		_		-	
	- Distribution Secondary	0.0061/	0.00602	0.00611	0.00611	-	0.06390	-	0.01062	0.00604	0.003
52	Distribution Secondary (MDS)							0.06434			
53	- Distribution Services	0.00185	0.00181	0.00173	0.00173	-	-	-	0.00319	0.00166	0.001
	Melering	0.00154	0.00150	0.00143	0.00143	-	-	-	0.00265	0.00142	0.001
55	Interruptible Equipment										
	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
	- Customer Billing/Info.		0.00093	0.00073	0.00073	-	-	-	-	0.00095	0.015
58		0.05426	0.05442	0.05453	0.05153	0.05339	0.06390	0.06134	0.05489	0.05461	0.056
59	a facility facility										
	Gen Service 100% L.F.										
61	- Production Capacity - Production Energy	0.00159	0.00154	0.00135	0.00135	0.00374		-	0.00005	0.00133	0.000
63	- Production Friergy Transmission Capacity	0.00058	0.00056	0.00067	0.00067	-	-	-	0.00100	0.00068	0.000
	- Distribution Primary	0.00057		0.00067	0.00067				0.00100	0.00068	0.000
	- Distribution Primary (MDS)	V.00037	0.00030	n.m.104	u.voub1				4.00033	U.U.U.U.U.U	0.000
	- Distribution Primary (9025) - Distribution Secondary	0.00013	0.00012	0.00012	0.00012		0.00129	1	0.00022	0.00012	0.000
	- Distribution Secondary (MDS)	0.03013	5.55512	0.05012	0.00012		0.00223	0.00728	0.00022	0.03012	0.000
68	Distribution Services	0.00021	0.00020	0.00020	0.00020			0.05720	0.00036	0.00019	0.000
69	Meterine	0.00013	0.00013	0.00012	0.00012				0.00023	0.00012	0.000
70		2,110025									
71	Lighting Facilities									-	
	- Customer Billing/Info.		0.00010	0.00008	0.00008					0.00011	0.001
73		0.00322	0.00330	0.00323	0.00323	0.00374	0,00129	0.00728	0,00284	0.00325	0.004
74											

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| Production Method: 12 (Page 225 of 220 of

	(1)	(2)	[3]	(4)	[5]	149	(7)	149	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	[17]	(18)
ine No.	ALLOCATORS	Production Base Demand	Production Intermediate	Freduction	Production Solw Demand	Production Base	Production Intermediate	Production	Preduction Salar	Energy Ang Rate Sales	Energy- Production	Transmisation	Transmission - Radiais	Distribution Primary	Djawijutjen	Distribution Secondary	Djakefbutton Secondary(MDS)	Distribution Service
	Jurisdiction / Class / Function	Demand	Demand	Penking Demand	Deniana	Energy	Energy	Penking Energy	Energy	ale.	Total Sales		Kattes	Primary	Primary [MIDS]	Secondary	seomary(MLa)	service
	Gen Service Demand - Production Capacity	0.28148	0.28138	0.28138	0.28138							_		_				_
	- Production Energy	-		-	-	0.32782	0.32782	0.32782	0.32782	0.32782	0.32782							
78	- Transmission Capacity	-	-	-	-	-	-	-	14	-	-	0.26591	0.26591	-		-	-	-
	Distribution Primary													0.25550				
	Distribution Primary (MDS)														0.02394			
	- Distribution Secondary	-		-		-	1-	-	-	-		-	-	-	-	0.14260	-	-
	- Distribution Secondary (MDS)	-		-								-					0.02376	
	- Distribution Services - Metering	-	-	-	-			-				-	-	-	-			0.02376
	- Interruptible Equipment			-				-			- 0	-	- 6	-	-			
	- Lighting Facilities					4												
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																		
	Gen Service Curtailable																	
	- Production Capacity	0.00116	0.00116	0.00116	0.00116		100		-	-	-	-	-	-	-	-	-	-
	- Production Energy		-	-	-	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161		-		-	-		-
	Transmission Capacity	-										0.00101	0.00101					
	- Distribution Primary	-		-	-	-	-	-	-	(*)	×	-	-	0.00105		-	-	-
	- Distribution Primary (MDS)			-								-			0.00000			
96	Distribution Secondary																(EOODOH)	
	- Distribution Secondary (MDS) - Distribution Services	-	-	-		-	-	-	-	-	-	-	-	-		-	1F.DODONF	0.00000
	- Metering	-	-	-								-						CAMAGO
	- Interruptible Equipment	-	-	-			1.0			-	7	-	-			-		-
101	Lighting Facilities																	
	- Customer Billing/Info.		- 0						- 5									4
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	16	0.00000	0.00000
104																		
	Gen Service Interruptible																	
106	- Production Capacity	0.04566	0.04566	0.04566	0.04566	-	-	-	141		-	-	-	-	-	-	-	-
	- Production Energy	-	-	-		0.06346	0.06346	0.06346	0.06346	0.06346	0.06346	-	-	-	100	-	CS.	-
	- I ransmission Capacity	-	-	-	-	-		-	-	-	-	0.03971	0.03971	-	-	-		-
	Distribution Primary													0.02341				
110	- Distribution Primary (MDS)		-	-	-			-				-			0.00007	-		-
111	- Distribution Secondary	-		-								-				0.00438		-
	Distribution Secondary (MDS)																0.00003	
	- Distribution Services	-	-	-		-		-		-	-	-	-	-	-	-	-	0.00003
	- Metering	-	-	-			-		150		8	-	-	-	9-0	-		-
	- Interruptible Equipment	-	-	-	-	-	~	-	-	-	8	-	-	-	-	-	-	-
	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
118	Customer Billing/Info.	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		0.04360	0.04300	0.04500	0.04300	0.00346	0.06346	0.00340	0.00340	0.00346	0.00346	0.05571	0.03971	0.02341	0.00007	0.00436	0.00003	0.00003
	Lighting Energy																	
	- Production Capacity	0.00232	0.00232	0.00232	0.00232													
	- Production Friergy	-		-		0.00824	0.00824	0.00824	0.00824	0.00824	0.00874	_	-			_		_
	- Transmission Capacity		-	-	-	-	-	-	-	-	2	0.00034	0.00034		-	-		-
	- Distribution Primary	-	-	-		2	-	-	-			-		0.00879			-	
125	Distribution Primary (MDS)														0.03164			
126	- Distribution Secondary	-	-	-								-				0.00430		-
	- Distribution Secondary (MDS)	-	-	-	-		-	-	-	×	~	-	-		~		0.03165	
128	Distribution Services																	0.03165
	- Metering	-	-	-	1.5	-		1,5	2.0			-					0.5	
	- Interruptible Equipment	-	-	-	-			-	-	-	-	-					4	
	- Lighting facilities	-		-	-	-		-	9	*	8	-			15	-		
132	- Customer Billing/Info.	0.00232	0.00323	0.00177	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	0.03111
		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	Lighting Facilities																	
126	Production Capacity																	
	- Production Energy			_	2		100		1								11.2	
	- Transmission Capacity				- 25													
	Distribution Primary			-														
140	- Distribution Primary (MDS)	-		-					4			-			-			
	Distribution Secondary																	
142	Distribution Secondary (MDS)																	
143	- Distribution Services	-	-	-	-		-	-	-	-	- 8	-	-	15.7		-	-	-
	- Metering		-	-								-						
	- Interruptible Equipment	-	-	-	2.		4	2.0		-		-	-		-	-	1	-
145																		
	- Lighting Facilities	-	-	-	1.5	-	- 1	6	-	-		-	-	-		-		-
146	- Lighting Facilities - Customer Billing/Info.		-		1.5	-	3	6	-	-		-	- 1	-			- 3	

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

Page 226 of 230 DOCKET NO: 20240025 FI SCHEDULE NO: 3 ALLOCATORS

	(1)	(19)	(20)	(21)	(22)	(23)	[24]	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	[33]	(34)	[35]
													Daiyal	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Optribution Metering	Operfore on 15 Equipment	Lighting Facilities	Retail 100%, Class = # Rels	Retail 190%, Resid, Cust	Restal 100%, Restd, Dem	Returi 1905, Class = Metering	Cornect	EV Selutjen	Recept Select of Electric	Present Revenue	Labor	Gross Prod Flent	Gress Trens Plant	Gress Frad & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
	Gen Service Demand													_				
76	- Production Capacity	-	-	-	8	-		-	0.28138	-	0.08176		0.05267	0.28138	0.01129	0.19837	+	0.00361
	- Production Energy		-	~							0.01778		0.10300		0.000	0.07041	-	0.000.00
	- Transmission Capacity Distribution Primary		-	-	-	-	-		-	-	0.03432	0.03432	0.01418	-	0.25524	0.07845	0.13989	0.08158 0.09518
	Distribution Primary (MDS)										0.0446	0.04440	0.03147				0.13363	0.03516
	- Distribution Secondary				4		-		-		0.01946	0.01946	0.00783		12		0.03482	0.02369
	- Distribution Secondary (MDS)		-									-						
	- Distribution Services		-						9		0.00558	0.00558	0.00039				0.00173	0.00118
	- Metering	0.06968	-	-	-	-		0.06968			0.00572	0.90572	0.00077		- 0	-	0.00327	0.00223
	- Interruptible Equipment		-								0.00004	0.00004						
86	- Lighting Facilities	-		-	0.02394		-	-	15		0.01512	0.01512	0.00526			-		-
88	Customer Billing/Info.	0.06968	_		0.02394		-	0.06968	0.28138		0.01512	0.01512	0.00526	0.28138	0.26653	0.27682	0.17972	0.20747
89		0.00908			0.02394			0.00908	0.26136		0.22423	0.22423	0.21556	0.28138	0.26653	0.27682	0.17972	0.20747
	Gen Service Curtailable																	
	- Production Capacity	140			7-0		1,0		0.00116		0.00026	0,00042	0.00022	0.00116	0.00005	0.00082	-	0.00001
	- Production Energy		-		6			-	4.6		0.00006		0.00050					-
	Transmission Capacity										0.00011		0.00005		0.00097	0.00030		0.00031
	- Distribution Primary			-	6	1,5	~		1.5	-	0.00014	0.00014	0.00013		-		0.00058	0.00039
	- Distribution Primary (MDS)		-															
	Distribution Secondary										0.00006	0.00006						
	- Distribution Secondary (MUS)	1.0	-	-	-	-	-	-	-	-				-		-		
	- Distribution Services	6.00033	-				-	0.00022	-	7	0.00002	0.00002	0.00000				0.00000	0.00000
	Metering Intersuptible Equipment	0.00022	-	-	5		-	0.00022			0.00002	0.00002	0.00000	-			0.00001	0.00001
	Lighting Facilities		-					-			0.00000	0.00000			97		-	-
	- Customer Billing/Info.				0.00000						0.00005	0.00005	0.00000					
103		0.00022		-	0.00000	140	-	0.00022	0.00116		0.00071	0.00071	0.00091	0.00116	0.00102	0.00112	0.00059	0.00073
104																		
105	Gan Service Interruptible																	
106	- Production Capacity	2	-	-	-	1.5	-		0.04566	-	0.00936	0.01665	0.00855	0.04566	0.00183	0.03219	-	0.00059
	- Production Energy	-	-	-	-	-	-	-	-	-	0.00204		0.01994		-	-	-	-
	- Fransmission Capacity	-	-	-	2.1	-	-	-	-	-	0.00393	0.00393	0.00212		0.03812	0.011/2	-	0.01218
	Distribution Primary										0.00509	0,00509	0.00288				0.01282	0.00872
	- Distribution Primary (MDS)		-						-	-		-			-	-		-
	- Distribution Secondary		-								0.00223	0.00223	0.00024				0.00197	0.00073
	Distribution Secondary (MDS)										0.00064	0.00064	0.00000				0.00000	0.00000
	- Distribution Services - Metering	0.00194	-		-		5.	0.00194	-		0.00064	0.00064	0.00000	-	100	-	0.00000	0.00000
	- Interruptible Equipment	D.UHTS4	1.00000		-	-		DARRES4	-		0.00000	0.00000	0.00018			-	0.00081	0.00055
	- Lighting Facilities		1.00000				3				0.00000	0.00000	0.00016				0.90061	0.00033
	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
319																		
120	Lighting Energy																	
	- Production Capacity		-					-	0.00232		0.00145		0.00043	0.00232	0.00009	0.00164	-	0.00003
	- Production Friergy	8	-	-	~	-		-	3	-	0.00032	0.00092	0.00259			17000	9	
	- Transmission Capacity	-	-	-	- 0	-			-	-	0.00061		0.00002	-	0.00032	0.00010	0.00481	0.00010
	- Distribution Primary Distribution Primary (MDS)	•	-	-	-	-	-	-	-	-	0.00079	0.00079	0.00108	-	-	-	0.00481	0.00327
	- Distribution Secondary										0.00035	0.00035	0.00024				0.00105	0.00071
	- Distribution Secondary (MDS)										0.50033	0.01033	0.00024				0.00103	0.00071
	Distribution Services										0.00010	0.00010	0.00052				0.00231	0.00157
	- Metering	0.03283			-		-	0.03283	-		0.00010	0.00010	0.00036				0.00154	0.00105
130	- Intersuptible Equipment	100				- 8					0.00000	OCKNOOD	-		-	-	- 4	
131	- Lighting facilities	4	-		-	1.2	*		-	-	4		-		-		-	
	- Customer Billing/Info.		-	-	0.03164	-	-	-		-	0.00027	0.90027	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																		
	Lighting Facilities																	
	- Production Capacity - Production Energy		-															
	- Irroduction energy - Transmission Capacity						-		15	-								
	Distribution Primary			-	-									-				
140	- Distribution Primary (MDS)				-													
	Distribution Secondary																	
	Distribution Secondary (MDS)											-						
143	- Distribution Services		-	-	-		-		1.5	-	-	-	-	75	-	-		-
144	- Metering		-									-						
	- Interruptible Equipment	-	-	-	18	-	-	-	-	-	-	-	-	-	-	-	4	-
146	- Lighting Facilities		-	1.00000		-			-	-	-	-	0.01917	-		-	0.08520	0.05797
	- Customer Billing/Info.	1.5		-	- 24	-			-		-		-		1,2	- 5		-
148			-	1.00000	-	-	-	-	-		-	-	0.01917	-	-	-	0.08520	0.05797

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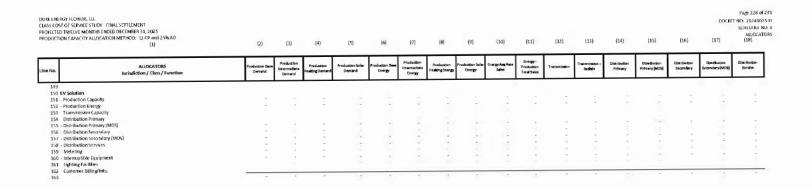
DUBLEMENCY HORIDA, LLC
CLASS COST OF SERVICE STUDY - FINAL SETTLEMENT
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

[1]

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
	1.300-44	Gress Prod.			Co.		Retail 100%.	Retail 100%,	- 207		100
Line No.	ALLOCATORS Jurisdiction / Class / Function	Trens-& Dist Plant	Gross Total Plant	Net Total Plant	Rated 100%, Class = Net Plant	Rated 100%, Class = Prod	Class=Dist Secondary	George Dist Secondary	Ratel 100%, Class TAD	Rate Base	WITD ORM Expense
		Fiant					Securitary	(MDS)			
	Gen Service Demand - Production Capacity	0.11991	0.11622	0.10120	0.10120	0.28138			0.00361	0.09969	0.04488
	- Production Capacity - Production Energy	0.11991	0.00496	0.00371	0.00371	0.28158			0.00561	0.00523	0.09988
	- Transmission Capacity	0.04742	0.04564	0.05436	0.05136				0.08158	0.05502	0.01562
	Distribution Primary	0.05533	0.05397	0.06146	0.06146				0.09518	0.06107	0.03147
80											
	- Distribution Secondary	0.01377	0.01343	0.01363	0.01363	-	0.14260	-	0.07369	0.01347	0.00732
	- Distribution Secondary (MDS)	0.000		1000	-	-		0.02376		1000	
	- Distribution Services	0.00068	0.00067	0.00064	0.00064	-		-	0.00118	0.00061	0.00051
	- Metering - Interruptible Equipment	0.00129		0.00121	0.00121	-	-	-	0.00223	0.00120	0.00146
	- Lighting Facilities	-	-			-		-			
87			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											
	Gen Service Curtailable										
	- Production Capacity	0.00049		0.00042	0.00042	0.00116		-	0.00001	0.00041	0.00019
	- Production Energy		0.00002	0.00002	0.00002	-	-	-		0.00003	0.00049
	Transmission Capacity	0.00018	0.00017	0.00021	0.00021	-		-	0.00031	0.00021	0.00006
	- Distribution Primary	0.00023	0.00022	0.00025	0.00025	-		-	0.00039	0.00025	0.00013
	- Distribution Primary (MDS) Distribution Secondary			_		-		-		-	
	- Distribution Secondary (MDS)					_	_	0.00000		_	
	- Distribution Services	0.00000	0.00000	0.00000	0.00000	_	_	11.112.110-0	0.00000	0.00000	0.00000
	- Metering	0.00000	0.00000	0.00000	0.00000			-	0.00001	0.00000	0.00000
	- Interruptible Equipment			-		-	-	-	-	-	
101	Lighting Facilities										
	- 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											
	Gen Service Interruptible	0.01946	0.01886	0.01642	0.01642	0.04566			0.00039	0.01618	0.00728
	- Production Capacity - Production Energy	16,117,440	0.00096	0.00072	0.00072	18.494.000	-	-	CEDIME S9	0.00101	0.01934
	- Transmission Capacity	0.00708	0.00682	0.00812	0.00812				9.01218	0.00101	0.00233
	Distribution Primary	0.00507	0.00494	0.00563	0.00563				0.00872	0.00560	0.00289
	- Distribution Primary (MDS)							-			
	- Distribution Secondary	0.00042	0.00041	0.00042	0.00042	-	0.00438	-	0.00073	0.00041	0.00022
112	Distribution Secondary (MDS)							0.00003			
	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
	- Metering	0.00004	0.00004	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
	- Interruptible Equipment	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
	- Lighting Facilities - Customer Billing/Indo.	-	0.00000	0.00000	0.00000	-	-	-		0.00000	0.00002
118	Customer Build And C	0.03239	0.03234	0.03000	0.03160	0.04566	0.00438	0.00003	0.02283	0.03173	0.00002
119		0.03233	0.03234	0.03100	0.03100	0.04300	0.00436	0.00003	0.02203	0.03173	0.03222
	Lighting Energy										
	- Production Capacity	0.00099	0.00096	0.00083	0.00083	0.00232	-	-	0.00003	0.00082	0.00037
172	- Production Friergy		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
	- Distribution Primary	0.00190	0.00186	0.00211	0.00211	-	-	-	0.00327	0.00210	9.00108
	Distribution Primary (MDS)										
	- Distribution Secondary	0.00042	0.00041	0.00041	0.00041	-	0.00430	0.03165	0.00071	0.00041	0.00022
127	- Distribution Secondary (MDS) Distribution Services	0.00091	0.00089	0.00085	0.00085	-	-	0.03163	0.00157	0.00081	0.00072
	- Metering	0.00091	0.00060	0.00057	0.00057				0.00157	0.00081	0.00072
	- Interruptible Equipment	0.00001	0.00000	0.00037	0.00037	-			0.00101	0.00030	0.00000
	- Lighting Facilities	-									
	- 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											
	Lighting Facilities										
	- Production Capacity	-				-		-		-	
	- Production Energy	-		-		-		-		-	
	- Transmission Capacity	-		-		-	-	-		-	-
	- Distribution Primary - Distribution Primary (MDS)			-		-		-		-	
141	- Distribution Primary (MDS) Distribution Serondary	-		-		-	-	-		-	
141	Distribution Secondary (MDS)										
	- Distribution Services	_		_		_		_			-
	- Metering			_		_	-	-		-	
	- Intersuptible Equipment	-		-		-	-	-		-	-
146	- Lighting Facilities	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
147	- Customer Billing/Info.					- 1					
148		0.03370	0.03287	0.03165	0.03165	-	-		0.05797	0.03038	0.02369

Page 227 of 288 DOCKET NO: 20240825 FI SCHEDULE NO: 5 ALLOCATORS

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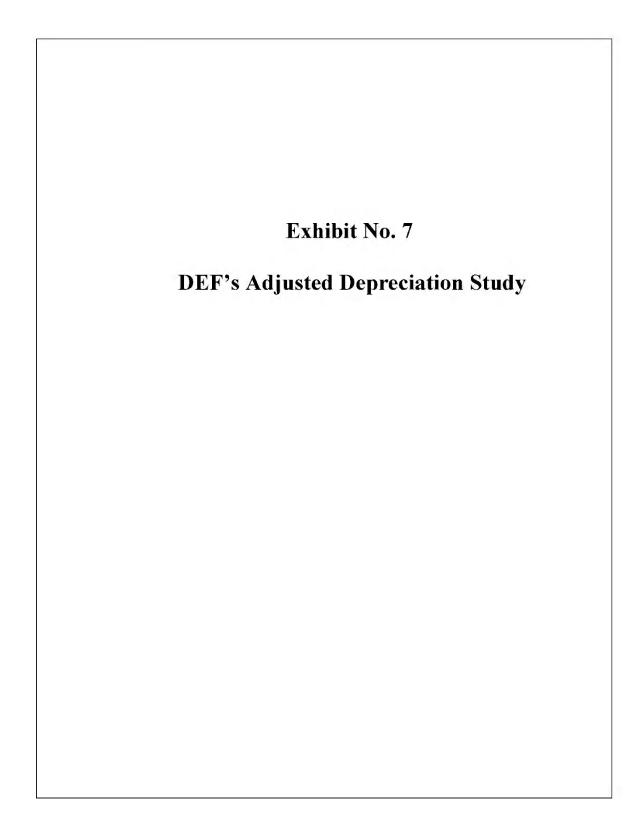
PROJECTED TWELVE M	A, LLC EE STUDY - FINAL SCITLEMENT HONTH'S ENDED DECEMBER 31, 2025 HY ALLOCATION METHOD: 12 CP and 25%AD (1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	[26]	(27)	(28)	(29)	(30)	(31)	(32)	[33]	(34)	DOCKET NO: 2 SCHE (35)	229 of 2 0240025 DULL NO ILLOCATO
Line No.	ALLOCATORS Jurisdiction / Class / Function	Djstrjbutjen Metering	Operforejon IS Equipment	Lighting Facilities	Rutufi 100%, Class = # Itils	Retail 190%, Resid, Cust	Retail 100%, Resid, Dem	Retail 1901, Class = Metering	Clean Energy Connect	EV Solutjen	Recept Seles of Electric	Present Revenue	Derived	Derived Gross Frad Flant	Gress Trans Plant	Derived Gress Fred & Trans Plant	Derived Gross Disk Plant	Derived Gross Trans & Disk Plank	
149 150 EV Solution		•	•	•	•				•			•				•			9
151 - Production																			
152 - Production				- 3					- 5		- 1			- 1			- 6		
153 Transmissi																			
154 Distributio																			
155 - Distributio				-	1.2		-		-						1.0		-		
156 - Distribution	n Secondary									1.00000		-	0.00055				0.00244	0.00166	
157 - Distributio	n Secondary (MDS)		-		-	-		-	-	-	14	-	-						
158 - Distribution	n Services		-	-	- 2	-	*		1.4			-					-	-	
159 - Metering			-									-							
160 - Interruptib	ole Equipment	4	-	-	-	-	-	-	-	-	-	-	- 2	100	-	-	-	-	
161 Lighting Fa	citities											-							
163 Customer I	Dillio a Mode																		

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

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Gress Prod, Trans-R Oist Plant	Gross Total Plant	Net Total Plant	Ratel 100%, Class - Net Plant	Reted 100%, Class = Prod	Retail 100%, Class= Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Rated 100%, Class=T&D	Rate Base	WITD CAMM 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	0.00311	0.00111	-		-	0.00166	0.00107	0.00032
15/	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-		-	-	-		-	
160	- Intersuptible Equipment	-	-	-	-	-	-	-	-	-	
161	Lighting Facilities										
162	Customer Billing/Indo,										
163		0.00096	0.00094	0.00111	0.00111				0.00166	0.00107	0.00032

Page 230 of 230 DOCKET NO: 20240025 FI SCHEDULE NO: 3 ALLOCATORS



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Docket No. 20240025 Settlement Agreement Exhibit 7 Page 1 of 29

DUKE ENERGY FLORIDA

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
STEAM PRODUCTION PLANT									
ANCLOTE STEAM PLANT									
ANCLOTE UNITS 1 AND 2									
311.00 STRUCTURES AND IMPROVEMENTS	06-2042	100-R2 *	(1)	47.582,599.77	27,275,304	20,783,121	17.06	1,218,237	2.56
312.00 BOILER PLANT EQUIPMENT	06-2042	55-R1 *	(3)	232,586,150.49	146,555,760	92,987,375	16.09	5,779,203	2.48
314.00 TURBOGENERATOR UNITS 315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042 06-2042	50-R1 * 70-R1.5 *	(4)	164,605,220.27 40,416,326,37	103,153,710 26,546,838	68,035,719	15.65 16.52	4,347,330 888,488	2.64
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	45-R1 *	(2)	10.260.469.57	6.773.657	14,677,815 3.589.417	15.24	235.526	2.30
TOTAL ANCLOTE UNITS 1 AND 2	00 2042	40111	(1)	495,430,766.47	310,305,270	200,073.447	4.42	12,468,784	2.52
TOTAL ANCLOTE STEAM PLANT				495,430,766.47	310,305,270	200,073,447	4.42	12,468,784	2.52
CRYSTAL RIVER STEAM PLANT									
CRYSTAL RIVER UNITS 4 AND 5									
311.00 STRUCTURES AND IMPROVEMENTS	05-2034	100-R2*	(1)	491.942,810.31	260,776,727	236,085,511	9.33	25,303,913	5.14
312.00 BOILER PLANT EQUIPMENT	05-2034	55-R1 *	(3)	1,748.756,395.50	1,024,816,847	776,402,240	9.05	85,790,303	4.91
314.00 TURBOGENERATOR UNITS	05-2034	50-R1 *	(4)	353,386,402.73	218,962,928	148,558,931	8.86	16,767,374	4.74
315.00 ACCESSORY ELECTRIC EQUIPMENT	05-2034	70-R1.5 *	(2)	189.292,302.54	113,118,422	79,959,726	9.17	8,719,708	4.61
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	05-2034	45-R1 *	(1)	41,549,297.74	23,442,989	18,521,801	8.96	2,067,165	4.98
TOTAL CRYSTAL RIVER UNITS 4 AND 5				2,824,927,208.82	1,641,117,914	1,259,528,209	9.08	138,648,463	4.91
CRYSTAL RIVER RAIL CARS				2022 2022	00000				
312.00 BOILER PLANT EQUIPMENT TOTAL CRYSTAL RIVER RAIL CARS	05-2034	55-R1 *	(3)	3.679,303.33	2,547,149 2,547,149	1,242,534 1,242,534	8.92 8.92	139,298	3.79 3.79
TOTAL CRYSTAL RIVER STEAM PLANT				2,828,606,512.15	1,643,665,063	1,260,770,743	9.08	138,787,761	4.91
TOTAL STEAM PRODUCTION PLANT				3,324,037,278.62	1,953,970,333	1,460,844,190	7.95	151,256,545	4.55
COMBINED CYCLE PRODUCTION PLANT									
BARTOW COMBINED CYCLE PLANT									
BARTOW UNIT 4 341.00 STRUCTURES AND IMPROVEMENTS	00.0054	85-R1.5 *	:0:	93.720.402.36	51,298,938	45,233,077	27.80	1,627,089	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054 06-2054	50-R1.5 *	(3)	45.199.468.01	23,688,627	24.674.804	25.20	979.159	1.74 2.17
343.00 PRIME MOVERS - GENERAL	06-2054	40-R0.5	0	429.196.967.18	66,827,715	362,369,253	23.18	15,632,841	3.64
343.10 PRIME MOVERS - ROTABLE PARTS	06-2054	7-L0.5 *	40	95.956.331.77	14.543.791	43.030.008	5.63	7.642.985	7.97
344.00 GENERATORS	06-2054	65-R1 *	(3)	44.532,239.27	(4.140,696)	50,008,902	26.94	1.856.307	4.17
345,00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	60-S0 *	(4)	40.947,935.84	13,880,162	28,705,691	25.87	1,109.613	2.71
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	35-R1.5 *	(8)	32,981,650.53	5,694,422	29,925,761	22.99	1,301,686	3.95
TOTAL BARTOW UNIT 4				782,534,994.96	171,792,958	583,947.496	19.37	30,149,680	3.85
TOTAL BARTOW COMBINED CYCLE PLANT				782,534,994.96	171,792,958	583,947,496	19.37	30,149,680	3.85
CITRUS COMBINED CYCLE PLANT									
CITRUS UNITS 1 AND 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2063	85-R1.5 *	(3)	128,195,624.36	103,677,217	28,364,276	36.10	785,714	0.61
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2063	50-R1 *	(7)	221,420,258,97	13,028,918	223,890,759	32.29	6,933,749	3.13
343.00 PRIME MOVERS - GENERAL	06-2063	40-R0.5 *	0	741,297,562.49	61,953,476	679,344,087	29.03	23,401,450	3.16
343.10 PRIME MOVERS - ROTABLE PARTS	06-2063	7-L0.5 *	40	183,280,962.27	18.257,079	91,711,499	4.95	18,527,576	10.11
344.00 GENERATORS	06-2063	65-R1 *	(3)	16,200,754.81	15,449,583	1,237,194	34.23	36,144	0.22
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2063	60-S0 *	(4)	121,897,707.10	30,240,468	96,533,147	33.24	2,904,126	2.38
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL CITRUS UNITS 1 AND 2	08-2063	35-R1.5 *	(8)	6,228,549,19 1,418,521,419.19	6,297,979 248,904,720	428,854 1,121,509,816	28.00 19.98	15.316 52,604,075	0.25 3.71
TOTAL CITRUS COMBINED CYCLE PLANT				1,418,521,419.19	248,904,720	1,121,509,816	19.98	52,604,075	3.71
ALDE ALVES SAMBINED CLOTE LEWIL				1,410,321,419.79	240,304,720	1,121,308,010	13.30	32,004,075	3.71

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DUKE ENERGY FLORIDA

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
OSPREY COMBINED CYCLE PLANT									
OSPREY ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	85-R1.5 *	(3)	90.271,971.20	42.640,950	50,339,180	23.43	2,148,493	2.38
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50-R1 *	(7)	14.540,305,99	8,238,264	7,319,863	21.24	344.626	2.37
343.00 PRIME MOVERS - GENERAL	06-2049	40-R0.5 *	0	185.111.622.50	86.887,630	98,223,993	19.76	4,970.850	2.69
343.10 PRIME MOVERS - ROTABLE PARTS	06-2049	7-L0.5 *	40	58,678,433,74	21,356,554	13,850,506	3.42	4.049.856	6.90
344.00 GENERATORS	06-2049	65-R1 *	(3)	33.184,504.84	16,656,177	17,523,863	22.42	781.617	2.36
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	60-S0 *	(4)	42.994,257.49	24,548,565	20.165.463	21.68	930.141	2.16
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	35-R1.5 *	(8)	9.901,465.48	4,686,134	6,007,449	19.26	311,913	3.15
TOTAL OSPREY ENERGY CENTER	00 2040	55 141,5	(0)	434,682,561.24	205,014,273	213,430.317	13.74	13,537,496	3.11
TOTAL OSPREY COMBINED CYCLE PLANT				434,682,561.24	205,014,273	213,430,317	13.74	13,537,496	3.11
HINES ENERGY COMBINED CYCLE PLANT									
HINES ENERGY COMPLEX UNIT 1									
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	85-R1.5 *	(3)	68.493.890.37	33.743.452	36.805.255	18.83	1.954.607	2.85
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	50-R1 *	(7)	19,474,758.27	14.652,731	6,185,261	17.43	354.863	1.82
343.00 PRIME MOVERS - GENERAL	06-2044	40-R0.5 *	0	214.754,508.30	70,352,127	144,402,381	16.89	8.549.579	3.98
343.10 PRIME MOVERS - ROTABLE PARTS	06-2044	7-L0.5 *	40	91,643,841,96	19,580,222	35,406,083	4.04	8.763,882	9.56
344.00 GENERATORS	06-2044	65-R1 *	(3)	48.657,531.65	32.047,267	18,069,990	18.11	997.791	2.05
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	60-S0 *	(4)	59.828.131.76	22,943,438	39,277.819	18.27	2,149,853	3.59
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	35-R1.5 *		11.510.368.97	3.197.512	9,233.687	16.73	551,924	4.80
TOTAL HINES ENERGY COMPLEX UNIT 1	06-2044	35-R1.3	(8)	514,363,031.28	196.516,749	269,380,476	10.43	23,322,499	4.53
HINES ENERGY COMPLEX UNIT 2	700.00.00		140	2.740.447					
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	85-R1.5 *	(3)	21,325,632.99	14,478,147	7,487,255	22.45	333,508	1.56
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2048	50-R1 *	(7)	12,989,944.47	7,677,656	6,221,584	20.38	305,279	2.35
343.00 PRIME MOVERS - GENERAL	06-2048	40-R0.5 *	0	110,382,487.52	16,759,063	93,623,424	19.44	4,816,020	4.36
343.10 PRIME MOVERS - ROTABLE PARTS	06-2048	7-L0.5 *	40	66.184,577.50	6,460,399	33,250,348	4.13	8,050,932	12.16
344.00 GENERATORS	06-2048	65-R1 *	(3)	37,907,796.52	16,701,978	22,343,052	21.56	1,036,320	2.73
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	60-50 *	(4)	19.333,719.67	8,234.157	11,872,911	20.97	566,186	2.93
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2048	35-R1.5 *	(8)	3,052,178.75	1,519,120	1,777,233	17.21	103,267	3.38
TOTAL HINES ENERGY COMPLEX UNIT 2				271,176,337.42	71,830,522	176,575,807	10.51	15,211,512	5.61
HINES ENERGY COMPLEX UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	85-R1.5 *	(3)	11,336,174.87	7,270,297	4,405,963	24.25	181,689	1.60
342:00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2050	50-R1 *	(7)	15.089,457.52	10.319,149	5,826.570	21.99	264.965	1.76
343.00 PRIME MOVERS - GENERAL	06-2050	40-R0.5 *	0	128,203,896.82	26,505,555	101,698,342	20.69	4,915,338	3.83
343.10 PRIME MOVERS - ROTABLE PARTS	06-2050	7-L0.5 *	40	15.094,251.97	4.037,886	5,018.666	4.64	1.081.609	7.17
344.00 GENERATORS	06-2050	65-R1 *	(3)	54,825,570.98	32,522,285	23,948,053	23.27	1,029,139	1.88
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	60-90 *	(4)	23.403,938.11	15,250,305	9,089,791	22.46	404.710	1.73
346,00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	35-R1.5 *	(8)	2.666.136.13	1,010.375	1,869,052	20.27	92,208	3.46
TOTAL HINES ENERGY COMPLEX UNIT 3				250,619,426.40	96,915,851	151,856,437	16.34	7,969,658	3.18
HINES ENERGY COMPLEX UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2052	85-R1.5 *	(3)	15.099,834.63	7.908,846	7,643,984	26.14	292,425	1.94
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	50-R1 *	(7)	7,787,851.96	4,401,019	3,931,983	23.60	166,609	2.14
343.00 PRIME MOVERS - GENERAL	06-2052	40-R0.5 *	0	153,428,720,80	43.618.239	109.810.482	22.28	4.928.657	3.21
343.10 PRIME MOVERS - ROTABLE PARTS	06-2052	7-L0.5 *	40	57.837.107.77	9.872.050	24.830.215	4.56	5.445.223	9.41
344.00 GENERATORS	06-2052	65-R1 *	(3)	47.487.798.71	19.319.277	29,593.156	24.97	1,185,148	2.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	60-S0 *	(4)	26.914.929.67	12,940,118	15,051,408	24.22	621.445	2.31
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	35-R1.5 *	(8)	8.174.447.90	2,493,513	6.334.891	20.25	312.834	3.83
TOTAL HINES ENERGY COMPLEX UNIT 4	00 2002		,	316,730,691.44	100,553,062	197,196,119	13.82	12,952,341	4.09
TOTAL HINES ENERGY COMBINED CYCLE PLANT				1,352,889,486,54	465,816,183	815,008,839	11.96	59,456,010	4.39

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	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
TIGER BAY COGENERATION									
TIGER BAY COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	06-2040	85-R1.5 *	(3)	12,006,530,32	8.106,913	4,259,813	15.02	283.609	2.36
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2040	50-R1 *	(7)	5,651,591.32	1,779,901	4,267,301	14.50	294,297	5.21
343.00 PRIME MOVERS - GENERAL	06-2040	40-R0.5 *	0	31,070,538,39	8.354,183	22,716,356	13.82	1,643.731	5.29
343.10 PRIME MOVERS - ROTABLE PARTS	06-2040	7-L0.5 *	40	23,463,898.76	4,677,274	9,401,066	2.63	3,574,550	15.23
344.00 GENERATORS	06-2040	65-R1 *	(3)	10,850,295.54	3,629,662	7,546,143	14.65	515,095	4.75
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2040	60-S0 *	(4)	9,033,735,87	3,371,715	6,023,370	14.63	411,714	4.56
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2040	35-R1.5 *	(8)	1,745,446.32	1,142,887	742,195	12.74	58,257	3.34
TOTAL TIGER BAY COGENERATION				93,822,036.52	31,062,534	54,956.244	6.70	6,781,253	7.23
TOTAL TIGER BAY COGENERATION				93,822,036.52	31,062,534	54,956,244	6.70	6,781,253	7.23
TOTAL COMBINED CYCLE PRODUCTION PLANT				4,082,450,498.45	1,122,590,669	2,788,852,712	15.36	162,528,514	3.98
SIMPLE CYCLE PRODUCTION PLANT									
BARTOW PEAKING									
BARTOW UNITS 1 AND 3									
341.00 STRUCTURES AND IMPROVEMENTS	:06-2034	85-R1.5 *	(1)	2,024,591.17	1,315,448	729,389	9.37	77,843	3.84
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	96-2034	50-R1 *	(3)	3.417,718.30	2,598,896	921,354	9.02	102,146	2.99
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5 *	0	11,261,919.71	5,760,507	5,501,412	8.68	633,803	5.63
344.00 GENERATORS	06-2034	65-R1 *	(2)	4.817,918.84	4,747,170	167.107	8.96	18,650	0.39
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-50 *	(2)	3,846,400.78	2,067,271	1,856,058	9.15	202,848	5.27
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5 *	(2)	288,160.46	67,903	226,021	8.73	25,890	8.98
TOTAL BARTOW UNITS 1 AND 3				25,656,709.26	16,557,195	9,401,341	8.86	1,061,180	4.14
BARTOW UNITS 2 AND 4			248						***
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5 *	(1)	606,249.55	176,005	436,307	2.49	175,224	28.90
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	06-2027 06-2027	50-R1 * 40-R0.5 *	(3)	167,146.01 13,744,069.55	163.225 6,590,932	8,935 7,153,137	2.45	3.647 2.907.779	2.18
344.00 GENERATORS	06-2027	65-R1 *	(2)	2,494.674.18	2,011.967	532,601	2.48	214.758	8.61
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-50 *	(2)	298.332.54	187,256	117,043	2.48	47.195	15.82
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5 *	(2)	4.304.654.21	396.020	3.994.728	2.48	1,610,777	37.42
TOTAL BARTOW UNITS 2 AND 4				21,615,126.04	9,525,405	12,242,751	2.47	4,959,380	22.94
TOTAL BARTOW PEAKING				47,271,835.30	26,082,600	21,644,092	3.60	6,020,560	12.74
BAYBORO PEAKING									
BAYBORD UNITS 1 THROUGH 4									
341.00 STRUCTURES AND IMPROVEMENTS	09-2026	85-R1.5 *	(1)	2,000,348.95	1,691,582	328,770	1.75	187,869	9.39
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	09-2026	50-R1 *	(3)	1.918,698.73	1,794.050	182,210	1.73	105,324	5.49
343.00 PRIME MOVERS - GENERAL	09-2026	40-R0.5 *	0	17,747,817.33	12,896,824	4,850,993	1.72	2,820,345	15.89
344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT	09-2026 09-2026	65-R1 * 60-S0 *	(2)	3,896,002.33 1,512,283.31	3,649,362 986,008	324,560 556,521	1.74	186,529 319.840	4.79 21.15
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	09-2026	35-R1.5 *	(2)	577,277.04	491,024	97,799	1.73	56.531	9.79
TOTAL BAYBORO UNITS 1 THROUGH 4	09-2020	33"111.3	121	27,652,427.69	21,508,851	6,340.853	1.72	3,676,438	13.30
TOTAL BARTOW PEAKING				27,652,427.69	21,508,851	6,340,853	1.72	3,676,438	13.30
DEBARY PEAKING									
DEBARY UNITS 2 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5 *	(1)	6,210,264.52	5,662,450	609,918	2.49	244.947	3.94
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2027	50-R1 *	(3)	10.282.898.23	7,836,776	2,754,609	2.46	1,119,760	10.89
343.00 PRIME MOVERS - GENERAL	06-2027	40-R0.5 *	0	26,653,742.68	28,301,450	(1,647,707)	2.42	(680,871)	(2.55)
344.00 GENERATORS	06-2027	65-R1 *	(2)	7.868,742.04	8.807.544	(781,428)	2.47	(316.368)	(4.02)
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-50 *	(2)	7,007,923.65	6,372,188	775,894	2.47	314,127	4.48
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5 *	(2)	1,489,071.94	827,655	691,198	2.45	282,122	18.95
TOTAL DEBARY UNITS 2 THROUGH 6				59,512,643.06	57,808,063	2,402.484	2.49	963,717	1.62

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	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
DEBARY UNITS 7 THROUGH 10 341.00 STRUCTURES AND IMPROVEMENTS 342.00 FULL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	06-2037 06-2037 06-2037	85-R1.5 * 50-R1 * 40-R0.5 *	(1) (3) 0	7,382,724.97 7,691,276,44 77,093,329,41	3,506,430 6,511,849 62,080,457	3,950,123 1,410,166 15,012,873	12.25 11.51 11.13	322,459 122,517 1,348,865	4.37 1.59 1.75
343.10 PRIME MOVERS - ROTABLE PARTS	06-2037	40-R0.5 *	0	3,349,494,52	30,957	3,318,538	11.71	283,394	8.46
344.00 GENERATORS	06-2037	65-R1 *	(2)	19.827,030.40	17.259,259	2,964,312	11.89	249.311	1.26
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2037	60-S0 *	(2)	7,731,185.34	4,420,012	3,465,797	11.94	290,268	3.75
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2037	35-R1.5 *	(2)	1,136,152.60	760,616	398,260	10.84	36,740	3.23
TOTAL DEBARY UNITS 7 THROUGH 10				124,211,193.68	94,569,579	30,520,069	11.50	2,653,554	2.14
TOTAL DEBARY PEAKING				183,723,836.74	152,377,642	32,922,553	9.10	3,617,271	1.97
INTERCESSION CITY PEAKING									
INTERCESSION CITY UNITS 1 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5 *	(1)	6.460,210.45	3,595,743	2,929,069	9.36	312,935	4.84
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1 *	(3)	6,218,886,58	2,409,027	3,996,426	9.11	438,686	7.05
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5 *	0	30.598,075.01	19,198,773	11,399,302	8.66	1,316,317	4.30
344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034 06-2034	65-R1 * 60-S0 *	(2)	6.033,618.14 6.260,250.93	3,137,153 3,936,378	3,017,138 2,449,078	9.21 9.17	327.594 267.075	5.43 4.27
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5 *	(2)	1,918,301.38	1,309,752	646.916	8.86	73.015	3.81
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6	00-2004	55-111.5	(2)	57,489,342.49	33,586,826	24,437,929	8.93	2,735,622	4.76
INTERCESSION CITY UNITS 7 THROUGH 10									
341.00 STRUCTURES AND IMPROVEMENTS	06-2038	85-R1.5 *	(1)	10.458,627.44	7,714,104	2.849.110	13.10	217.489	2.08
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2038	50-R1 *	(3)	8.223.597.18	5.773.029	2.697.277	12.35	218.403	2.66
343.00 PRIME MOVERS - GENERAL	06-2038	40-R0.5 *	0	79,743,189.19	45,725,522	34,017,667	12.06	2,820,702	3.54
343.10 PRIME MOVERS - ROTABLE PARTS	06-2038	40-R0.5 *	0	6,316,102,71	947,667	5,368,436	12.55	427,764	6.77
344.00 GENERATORS	06-2038	65-R1 *	(2)	18,478,191.88	13,314,144	5,533,612	12.80	432,313	2.34
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2038	60-S0 *	(2)	7,326,245.55	4,535,590	2,937,181	12.73	230,729	3.15
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 7 THROUGH 10	06-2038	35-R1.5 '	(2)	1.091,865.99	584,326 78,594,381	529,377 53,932,660	11.45 12.28	46,234	4.23 3.34
INTERCESSION CITY UNIT 11 341.00 STRUCTURES AND IMPROVEMENTS	06-2042	85-R1.5 *	(1)	2.123,396.81	1.680,725	463,905	16.85	27.531	1.30
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50-R1 *	(3)	1.930.623.85	1,366,232	622.311	15.45	40.279	2.09
343.00 PRIME MOVERS - GENERAL	06-2042	40-R0.5 *	0	25,196,412.69	20,778,342	4.418.070	14.81	298.317	1.18
344.00 GENERATORS	06-2042	65-R1 *	(2)	4,183.183.34	3,644,123	622.724	16.26	38,298	0.92
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-50 *	(2)	4.785.400.55	3,843.938	1,037,171	15.77	65.769	1.37
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	35-R1.5 *	(2)	257,487.22	181,396	81,241	14.33	5,669	2.20
TOTAL INTERCESSION CITY UNIT 11				38,476.504.46	31,494,756	7,245.422	15.23	475,863	1.24
INTERCESSION CITY UNITS 12 THROUGH 14									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	85-R1.5 '	(1)	1.569.822.33	766.453	819,067	19.68	41.619	2.65
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50-R1 *	(3)	5,206,204.18	922,711	4,439,679	18.28	242,871	4.67
343.00 PRIME MOVERS - GENERAL	06-2045	40-R0.5	0	65,026,103.12	28,529,494	36,496,609	17.35	2,103,551	3.23
343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS	06-2045 06-2045	40-R0.5 * 65-R1 *	(2)	1,410,035.11 17,766,619.90	46,531 10,675,555	1,363,504 7,446,398	18.26 18.98	74,672	5.30
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	60-S0 *	(2)	9.840.894.39	4.625.172	5,412,540	18.72	289.131	2.94
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	35-R1.5 *	(2)	158.572.66	153,275	8,469	17.75	477	0.30
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	30 2010	00 111.5	121	100,978,251.69	45,719,192	55,986,266	17.80	3,144,650	3.11
TOTAL INTERCESSION CITY PEAKING				328,581,918.58	189,395,155	141,602,277	13.17	10,749,769	3.27
SUWANNEE RIVER PEAKING									
SUWANNEE RIVER UNITS 1 THROUGH 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5 *	(1)	7,469,390.35	2,703,023	4,841,061	9.38	516,105	6.91
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1 *	(3)	7,575,734,49	4,686,311	3,116,696	9.02	345,532	4.56
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5 *	0	29,049,006.77	16,041,523	13,007,484	8.62	1,508,989	5.19
344.00 GENERATORS	06-2034	65-R1 *	(2)	7.189,869.25	4,183,247	3,150,419	9.19	342,809	4.77
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-50 *	(2)	6,570,026.31	1,858,313	4,843,114	9.23	524,714	7.99
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	06-2034	35-R1.5 *	(2)	2,247,634.80 60,101,661,97	488,684 29,961,101	1,803,904	9.04 8.95	199,547 3,437,696	8.88 5.72
						30.762.678	8.95		5.72
TOTAL SUWANNEE RIVER PEAKING				60,101,661.97	29,961,101	30,162,678	0.95	3,437,696	3.72

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
UNIVERSITY OF FLORIDA COGENERATION									
UNIVERSITY OF FLORIDA COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	10-2041	85-R1.5 *	(1)	8,662,876,52	8,533,293	216,213	16.32	13,248	0.15
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10-2041	50-R1 *	(3)	6,655,241,68	5.056,879	1,798,020	15.12	118.917	1.79
343.00 PRIME MOVERS - GENERAL	10-2041	40-R0.5 *	0	32,206,792.65	17,925,854	14,280,939	14.88	959,741	2.98
344.00 GENERATORS	10-2041	65-R1 *	(2)	5,811,572.48	1,708,812	4,218,992	15.97	264,182	4.55
345.00 ACCESSORY ELECTRIC EQUIPMENT	10-2041	60-S0 *	(2)	6,393,743.95	3,631,391	2,890,228	15.50	186,466	2.92
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10-2041	35-R1.5 *	(2)	1,566,762.66	1,047,359	550,739	13.55	40,645	2.59
TOTAL UNIVERSITY OF FLORIDA COGENERATION				61,296,989,94	37,903,588	23,955.131	15.13	1,583,199	2.58
TOTAL UNIVERSITY OF FLORIDA COGENERATION				61,296,989.94	37,903,588	23,955,131	15.13	1,583,199	2.58
TOTAL SIMPLE CYCLE PRODUCTION PLANT				708,628,670.22	457,228,937	257,227,584	8.64	29,084,933	4.10
SOLAR PRODUCTION PLANT									
OSCEOLA									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2051	SQUARE *	0	85,628,96	24,255	61,374	26.51	2.315	2.70
344.66 GENERATORS - SOLAR	06-2051	SQUARE *	0	8.419,235.56	1,527,160	4,892,076	26.47	184,816	2.88
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2051	SQUARE *	0	1.106,226.34	260,386	845.841	26.47	31,965	2.89
TOTAL OSCEOLA				7,611,090.86	1,811,800	5,799.291	21.52	219,086	2.88
PERRY									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2051	SQUARE *	0	346,780.78	62,489	284,292	26.54	10,712	3.09
344.66 GENERATORS - SOLAR	06-2051	SQUARE *	0	9,270,669.08	2,535,329	6,735,340	26.47	254,452	2.74
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2051	SQUARE *	0	1,495,673.04	319,683	1,175,990	26.47	44,427	2.97
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2051	SQUARE *	0	14,558.00	3,440	11,118	26.51	419	2.88
TOTAL PERRY				11,127,680.90	2,920,940	8,206.740	21.52	310,010	2.79
HAMILTON									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2053	SQUARE *	0	2,579,609.22	510,053	2,069,556	28.47	72,693	2.82
344.66 GENERATORS - SOLAR	06-2053	SQUARE *	0	97,250,268.38	19,572,646	77,677,622	28.47	2,728,403	2.81
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2053	SQUARE *	0	10,772,233.22	1,881,141	8,891,092	28.48	312,187	2.90
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR TOTAL HAMILTON	06-2053	SQUARE *	0	73,504.54	105,217 22,069,056	(31,713) 88,606,557	28.49 23.52	3,112,170	(1.51) 2.81
SUWANNEE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2052	SQUARE *	0	60,101,96	14,133	45,969	27.47	1.673	2.78
344.66 GENERATORS - SOLAR	06-2052	SOUARE *	0	14.110.951.20	3,484,481	10,626,470	27.47	386.639	2.74
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2052	SQUARE*	0	2.543.836.04	457.988	2.085.848	27.47	75.932	2.98
TOTAL SUWANNEE	00-2002	CONTE	•	16,714,889.20	3,956,602	12,758.287	22.52	464,444	2.78
DEBARY									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2055	SQUARE *	0	2,406,595.22	565,428	1,841,168	30.47	60,426	2.51
344.66 GENERATORS - SOLAR	06-2055	SQUARE *	0	74,033,927.89	10,971,830	63,062,098	30.47	2,069,645	2.80
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2055	SQUARE *	0	10,721,272.50	1,836,370	8,884,902	30.47	291,595	2.72
TOTAL DEBARY				87,161,795.61	13,373,628	73,788,168	25.53	2,421,666	2.78
LAKE PLACID									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2054	SQUARE *	0	2,613,404.17	430,102	2,183,302	29.47	74,086	2.83
344.66 GENERATORS - SOLAR	06-2054	SQUARE *	0	45.157,987.58	7,696,433	37,461,555	29.47	1,271,176	2.81
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TOTAL LAKE PLACID	06-2054	SQUARE*	0	11,603,522.09 59,374,913,84	1,819,703 9,946,238	9,783,819	29.47 24.52	331,993 1,677,255	2.86
TOCHTON									
TRENTON 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2054	SQUARE *	0	6.242,044.90	1,032,699	5,209,346	29.47	176,768	2.83
344.66 GENERATORS-SOLAR	06-2054	SQUARE *	0	75,345,223.17	13,121,635	62,223,568	29.47	2,111,421	2.80
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2054	SQUARE *	0	15.840.878.87	2,183,325	13,657,554	29.47	463,439	2.93
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2054	SQUARE *	0	64,881.13	5,499	59,382	29.54	2,010	3.10
TOTAL TRENTON				97,493,028.07	16,343,158	81,149,870	24.52	2,753,638	2.82

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
Account	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
COLUMBIA									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2055	SQUARE *	0	8.690.697.13	903,144	7.697.553	30.47	252,627	2.91
344.66 GENERATORS - SOLAR	08-2055	SQUARE *	0	87.196,878.11	13,937,474	73,259,404	30.47	2,404,313	2.76
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2055	SQUARE *	ō	8.985,123.89	1,419,889	7,565,235	30.47	248,285	2.76
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2055	SQUARE *	0	10,573,15	1,385	9,168	30.47	302	2.86
TOTAL COLUMBIA	******	0.07.11.0		104,883,272.28	16,351,892	88,531.380	25.53	2,905,527	2.77
DUETTE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2056	SQUARE*	0	6.931,894.09	970,099	5,961,796	31.47	189,444	2.73
344.66 GENERATORS - SOLAR	06-2056	SOUARE *	0	83.728,381.62	8,482,336	75,246,046	31.47	2,391,041	2.86
345,66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2056	SQUARE *	0	7.251,594.77	1,013,419	6,238,176	31.47	198,226	2.73
TOTAL DUETTE				97,911,870.48	10,465,853	87,446,018	26.53	2,778,711	2.84
SANTA FE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2056	SQUARE *	0	10.043,404.40	1,455,113	8,588,291	31.47	272,904	2.72
344.66 GENERATORS - SOLAR	06-2056	SQUARE *	ō	84.537.374.36	10,233,025	74,304,349	31.47	2.361.117	2.79
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2056	SQUARE *	0	8.805,821.91	1,275,809	7,530,013	31.47	239,276	2.72
TOTAL SANTA FE	10 2000			103,386,600.67	12,983,948	90,422,653	26.53	2,873,297	2.78
TWIN RIVERS									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2056	SQUARE *	0	7,305,874,14	1.080.887	6.224.987	31,47	197.607	2.71
344.66 GENERATORS - SOLAR	06-2056	SQUARE *	ő	67.787.978.36	7,084,700	80,703,279	31.47	1,928,925	2.85
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2056	SQUARE *	0	19.089.172.67	2.824.198	16.264.975	31.47	516.841	2.71
TOTAL TWIN RIVERS	00-2030	COARL		94,183,025.17	10,989,785	83, 193, 241	26.53	2,643,573	2.81
ST PETE PIER									
344.66 GENERATORS - SOLAR	06-2054	SQUARE *	0	1.452.082.97	222.865	1.229.218	29.47	41.711	2.87
		SQUARE *	0		14,377				
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TOTAL ST PETE PIER	06-2054	SCIUARE	U	93,671.18 1.545,754,15	237,242	79,295 1,308,513	29.47 24.52	2,691	2.87
BAY TRAIL									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2057	SQUARE *	0	13,057,220,46	1,044,332	12,012,868	32.47	369,969	2.83
344.66 GENERATORS - SOLAR	06-2057	SQUARE *	0	67.565.184.36	5,403,944	62,161,241	32.47	1,914,421	2.83
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2057	SQUARE *	0	26,988,429.25	2,158,567	24,829,863	32.47	764,702	2.83
TOTAL BAY TRAIL				107,610,834.07	8,606,842	99,003,992	27.53	3,049,092	2.83
FORT GREEN									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2057	SQUARE *	0	10,321,964.99	856,466	9,465,499	32.47	291,515	2.82
344.66 GENERATORS - SOLAR	06-2057	SQUARE *	0	86.882.074.88	7,209,046	79,673,029	32.47	2,453,743	2.82
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2057	SOUARE *	0	9,050,057.31	750,929	8,299,128	32.47	255,594	2.82
TOTAL FORT GREEN				106,254.097.18	8,816,440	97,437.656	27.53	3,000,852	2.82
SANDY CREEK									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2057	SQUARE *	0	8.845,437.26	735,011	8,110,426	32.47	249,782	2.82
344.66 GENERATORS - SOLAR	06-2057	SQUARE *	0	74,453,841.01	6,186,737	68,267,104	32.47	2,102,467	2.82
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2057	SQUARE *	0	7.755,472.34	644.440	7,111,032	32.47	219,003	2.82
TOTAL SANDY CREEK				91,054,750.61	7,586,188	83,468,562	27.53	2,571,252	2.82
CHARLIE CREEK									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2057	SQUARE *	0	9,148,229.52	698,254	8,449,975	32.47	260,239	2.84
344.66 GENERATORS - SOLAR	06-2057	SQUARE *	0	75,166,699,80	5,716,575	69,450,125	32.47	2,138,901	2.85
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2057	SQUARE *	0	13.760,900.37	1,050,324	12,710,576	32.47	391,456	2.84
TOTAL CHARLIE CREEK				98,075,829.59	7,465,153	90,610,676	27.53	2,790,596	2.85
NEW SOLAR 2023									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2058	SQUARE *	0	32,471,053,95	1,621,929	30.849.125	33.47	921,695	2.84
344.66 GENERATORS - SOLAR	06-2058	SQUARE *	ō	348.114.658.77	17.388.327	330,726,332	33.47	9.881.277	2.84
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2058	SQUARE *	0	57.085.520.56	2,851,422	54,234,099	33.47	1,620,379	2.84
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2058	SQUARE *	0	59.941.63	2,994	56,948	33.47	1,701	2.84
TOTAL NEW SOLAR 2023				437,731,174,91	21,864,672	415.866.504	28.53	12,425,052	2.84

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
	(1).	(2)	(3)	(4)	(5)	(6)=(100%-(3))×(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
NEW SOLAR 2024									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2059	SQUARE *	0	34,744,917,36	578.503	34,166,414	34.47	991.193	2.85
344.66 GENERATORS - SOLAR	06-2059	SQUARE *	0	372.492.222.44	6,201,996	366,290,227	34.47	10,626,348	2.85
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2059	SQUARE *	ō	61.083,071.01	1,017,033	60,066,038	34.47	1,742,560	2.85
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2059	SQUARE *	0	64.139.18	1,068	63,071	34.47	1,630	2.85
TOTAL NEW SOLAR 2024				468,384,349.99	7,796,599	460,565.750	29.53	13,361,931	2.85
348,00 BATTERY STORAGE		10-93	0	24,055,701.49	4,774,534	19,281,167	6.51	2,961,777	12.31
TOTAL SOLAR PRODUCTION PLANT				2,125,236,274.53	188,322,573	1,936,913,701	26.48	62,364,331	2.93
TOTAL PRODUCTION PLANT				10,240,352,721.82	3,722,112,511	6,443,838,187	13.78	405,234,323	3.96
TRANSMISSION PLANT									
350.01 RIGHTS OF WAY		75-R3	0	110,259,522.28	27,889,028	82,370,494	58.12	1,341,838	1.22 **
352.00 STRUCTURES AND IMPROVEMENTS		75-R2.5	(15)	103,433,228,65	14,790.785	104,157,428	65.21	1,492,705	1.44 **
353.00 STATION EQUIPMENT		53-R0.5	0	2.128,150,435.41	153.886.548	1.974,263,887	47.34	38,603.659	1.81 **
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS		53-R0.5	0	109,551,715.37	29,580,705	79,971,010	42.92	1,987,217	1.81 **
353.02 STATION EQUIPMENT - MAJOR EQUIPMENT		53-R0.5	0	47,508.58	2,562	44,947	51.11	862	1.81 **
353.91 STATION EQUIPMENT - ENERGY CONTROL		17-L2	0	59,549,559.30	17,912,779	41,636,780	6.61	678,203	1.14 **
354.00 TOWERS AND FIXTURES		65-R3	(25)	81,443,652.60	62,975,095	38,829,471	28.24	1,072,166	1.32 **
355.00 POLES AND FIXTURES		38-R2	(25)	2.530,489.715.02	399,093,054	2.764,019,090	31.97	82,493,965	3.26 ** 1.88 **
356.00 OVERHEAD CONDUCTORS AND DEVICES 357.00 UNDERGROUND CONDUIT		55-R1.5 55-R3	(20)	1,297,216,023.15 40.931,204.92	127,279,025 9,381,368	1,429,380,203 31,549,837	47.80 37.47	24,324,309 477,369	1.17 **
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R3	ŏ	87,773,141.49	28,482,007	59,291,134	36.72	1,749,487	1.99 **
359.00 ROADS AND TRAILS		90-R3	0	49,871,005.85	3,765,733	46,105,273	82.87	463,945	0.93 **
TOTAL TRANSMISSION PLANT				6,598,716,712.62	875,038,689	6,651,619,554	45.76	154,685,725	2.34
DISTRIBUTION PLANT									
360.01 RIGHTS OF WAY		75-R3	0	103,578.775.61	2,185,802	101,392,974	70.77	1,427,841	1.38 **
361.00 STRUCTURES AND IMPROVEMENTS		75-R2	(10)	161,141.281.83	4,730.086	172,525.324	71.46	2,289.717	1.42 **
362.00 STATION EQUIPMENT		60-R0.5	(10)	1,778,499.890.68	116,175,175	1.840,174,705	53.78	32,012,998	1.80 **
363.00 ENERGY STORAGE EQUIPMENT		10-83	0	78,530,330.00	859,772	77,670,558	9.39	5,418,593	6.90 **
364.00 POLES, TOWERS AND FIXTURES		32-R4	(35)	1,320,474,987.40	412,919,823	1,369,721,410	22.66	55,523,164	4.20 **
365.00 OVERHEAD CONDUCTORS AND DEVICES		36-R0.5	(20)	1,593,620.482.23	225,700.032	1.686,644,547	29.59	43,511.741	2.73 **
365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY		36-R0.5	(20)	12,246,452.19	1,620,896	13,074,847	33.51	334,374	2.73 **
366.00 UNDERGROUND CONDUIT		67-R2.5	(5)	538.049,416.82	91.973.443	472,978,445	54.66	8,468,513	1.57 **
367.00 UNDERGROUND CONDUCTORS AND DEVICES 368.00 LINE TRANSFORMERS		35-R2 31-R2	(5)	1,448,316,375.82 1,327,168,859.06	408,291,916 311,264,490	1,112,440,279 1,148,621,255	25.44 22.78	42,754,299 38,355,180	2.95 **
369.01 SERVICES - UNDERGROUND		43-R0.5	(10)	519,460,084,28	211.109.941	334,323,147	29.90	11.592.865	2.23 **
369.02 SERVICES - OVERHEAD		34-R0.5	(40)	169.726.707.66	11.893.212	225.724.179	30.88	6.872.830	4.05 **
370.00 METERS		18-R0.5	(8)	23.024.936.68	2,713,870	22,153,062	13.62	1.374.674	5.97 **
370.02 METERS - AMI		15-52.5	0	393.066.775.95	137.489.229	255,577,547	10.78	26.204.452	6.67 **
370.70 EV CHARGERS - DC FAST CHARGERS		10-R2.5	ō	4,654,831.43	930.966	3,723,865	7.70	465.483	10.00 ***
371.00 INSTALLATIONS ON CUSTOMERS PREMISES		25-R2	0	13.249.791.02	1.261.914	11.987.877	19.43	481.058	3.63 **
371.70 EV CHARGERS - L2 CHARGERS		7-R2.5	0	21,040,680.00	2,151,057	18,889,624	6.01	2,104.068	10.00 ***
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		25-80	(10)	709,306,972.52	193,830,599	586,407,071	18.91	30,003,685	4.23 **
TOTAL DISTRIBUTION PLANT				10,215,157,631.18	2,137,102,221	9,454,030,716	31.36	309,195,535	3.03
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		35-R0.5	(5)	423,332,086.45	80,193,964	364,304,727	29.70	12,266,152	2.90
392.10 PASSENGER CARS		9-R3	20	3,097,901.07	2,054,887	423,434	7.09	59,723	1.93
392.20 LIGHTTRUCKS		9-83	20	4.363,690.20	1.390,489	2,100,464	6.15	341.539	7.83
392.30 HEAVY TRUCKS		12-52	20	26,894,062.38	16,225,972	5,289,278	4.39	1,204,847	4.48
392,40 SPECIAL TRUCKS		15-L2.5	20	21.123,427.58	12.317,878	4,580,864	5.80	789.804	3.74

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DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
ACCOONT	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(3))x(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
392.50 TRAILERS 396.00 POWER OPERATED EQUIPMENT		22-S0 18-L1.5	0 5	22,907,475.55 20,577,047.69	6,630,642 6,304,397	14,276,834 13,243,799	15.01 13.11	951,155 1,010,206	4.15 4.91
TOTAL GENERAL PLANT				522,295,690.92	127,118,227	404,219,400	24.32	16,623,426	3.18
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				17,336,170,034.72	3,139,259,137	16,509,869,670	35.77	480,504,686	2.77
TOTAL DEPRECIABLE PLANT				27,576,522,756.54	6,861,371,648	22,953,707,857	25.50	885,739,009	3.21
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
INTANGIBLE PLANT									
302.00 FRANCHISES AND CONSENTS 303.03 MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT 303.06 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT				8.450,028.12 5,235,262.42 320,137,167,25 81,935,349.77 90,588,032.29	5,693,608 4,974,488 279,389,251 57,724,800 42,438,893				
TOTAL INTANGIBLE PLANT				506,325,859.85	390,220,840				
LAND AND LAND RIGHTS									
310.00 STEAM PRODUCTION LAND 320.00 NON-DEPIR LAND AND LAND RIGHTS 340.00 OTHER PRODUCTION LAND 340.68 SOLAR PRODUCTION LAND 350.00 DISTRIBUTION LAND 360.00 DISTRIBUTION LAND 380.00 GENERAL LAND TOTAL LAND AND LAND RIGHTS AMORTIZED ACCOUNTS 312.91 BOILER PLANT EQUIPMENT - 5 YR AMORT 316.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT 316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT 346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION 346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT				4,299,676.74 38,839,616,83 19,731,634 96,771,423,67 57,323,318,88 17,450,743,26 204,704,511,02 1,712,735,67 1,761,622,12 682,406,52 3,211,29 123,195,39	2,148 (4,605,694) (102,244) (3,044,396) 3,734,974 (556) (4,055,771) 885,094 704,649 182,011 3,197				
346.92 MISCELANEOUS POWER PLANT EQUIPMENT - 7 VR AMORT 391.00 OFFICE FURNITURE AND EQUIPMENT 391.01 ELECTRONIC DATA PROCESSING 393.00 STORES EQUIPMENT 394.00 TOOLS, 9HOP AND GARAGE EQUIPMENT 395.00 LABORATORY EQUIPMENT 395.00 LOMMUNICATION EQUIPMENT 396.00 MISCELANEOUS EQUIPMENT 396.01 MISCELANEOUS EQUIPMENT - ENERGYCONT				45,198,76 30,829,774,95 62,343,390,52 8,272,535,37 110,899,363,54 505,775,86 121,471,032,86 8,018,485,00 1,450,800,57	12,913 26,845,175 17,496,650 2,616,747 69,812,295 (1,099,853) 61,110,465 2,220,043 414,929				
TOTAL AMORTIZED ACCOUNTS				348,109,526.44	181,053,594				
CAPITAL RECOVERY SCHEDULE									
311-316 BARTOW-ANCLOTE PIPELINE 311-316 BARTOW UNITS 1 THROUGH 3 311-316 CRYSTA, RIVER UNITS 1 AND 2 311-316 SUMANNEE RIVER UNITS 1 THROUGH 3 341-346 AVON PARK UNITS 1 AND 2 341-346 AIGGINS UNITS 1 THROUGH 4					(2.482,673) (2,776,448) 8,773 (6,058,929) (1,142,744) (431,803)				

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DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))×(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
341-346 TURNER UNITS 1 THROUGH 4 341-346 RIO PINAR UNIT 1					(5,135,425) 399,617				
TOTAL CAPITAL RECOVERY SCHEDULE					(17,619,632)				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				1,059,139,897.31	549,599,031				
TOTAL ELECTRIC PLANT				28,635,662,653.85	7,410,970,680				

^{*} CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
** DEPRECIATION RATES FOR TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ARE THE SAME AS THE CURRENT DEPRECIATION RATES FOR THESE ACCOUNTS.

TOTAL OSPREY COMBINED CYCLE PLANT

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13,537,496 3.11

(32, 320)

DUKE ENERGY FLORIDA

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

				CHOOL	NT DEPRECIA	TION DATES			PPAR	een nepres	NATION RATES		
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/
MOCOUNT	(1)	(2)	(3)	(4)	(5)	(6)=(7)x(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
STEAM PRODUCTION PLANT													
ANCLOTE STEAM PLANT													
ANCLOTE UNITS 1 AND 2 311.00 STRUCTURES AND IMPROVEMENTS	47,582,599.77	27,275,304	06-2029	90-R2 *	(1)	423,485	0.89	06-2042	100-R2 *	(1)	1,218,237	2.56	794,752
312.00 BOILER PLANT EQUIPMENT	232,566.150.49	146,555,760	06-2029	55-R1 *	(2)	24,117,110	10.37	06-2042	55-R1 *	(3)	5,779,203	2.48	(18,337,907
314.00 TURBOGENERATOR UNITS 315.00 ACCESSORY ELECTRIC EQUIPMENT	154,605,220.27 40,416,326,37	103,153,710 26,546,838	06-2029 06-2029	50-R1 * 70-R1.5 *	(1)	12,592,299	7.65 5.50	06-2042 06-2042	50-R1 * 70-R1.5 *	(4)	4,347,330 888,488	2.64	(8,244,969
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10.260.469.57	6,773,657	06-2029	45-R1 ^	(1)	567.404	5.53	06-2042	45-R1 ^	(1)	235.526	2.30	(331.878
TOTAL ANCLOTE UNITS 1 AND 2	495,430,766.47	310,305,270			1.7	39,923,196	8.06			,	12,468,784	2.52	(27,454,412
TOTAL ANCLOTE STEAM PLANT	495,430,766.47	310,305,270				39,923,196	8.06				12,468,784	2.52	(27,454,412
CRYSTAL RIVER STEAM PLANT													
CRYSTAL RIVER UNITS 4 AND 5													
311.00 STRUCTURES AND IMPROVEMENTS	491,942.810.31	260,776,727	55.2034	90-R2*	(8)	18,988,992	3.86	05-2034	100-R2*	(1)	25,303,913	5.14	6,314,921
312.00 BOILER PLANT EQUIPMENT	1,748,756.395.50	1,024,816,847	05-2034	55-R1 *	(2)	86,913,193	4.97	05-2034	55-R1 *	(3)	85,790,303	4.91	(1,122,890
314.00 TURBOGENERATOR UNITS 315.00 ACCESSORY ELECTRIC EQUIPMENT	353,386,402,73 169,292,302,54	218,962,928 113,118,422	05-2034 05-2034	50-R1 * 70-R1.5 *	(2)	18,270,077 8,480,295	5.17 4.48	05-2034 05-2034	50-R1 ^ 70-R1.5 *	(4)	16,787,374 8,719,700	4.74 4.61	(1,502,703
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	41.549,297,74	23,442,989	05-2034	45-R1*	(1)	2.285.211	5.50	05-2034	45-R1 *	(1)	2.097,165	4.98	(218.046
TOTAL CRYSTAL RIVER UNITS 4 AND 5	2,824,927,208.82	1,641,117,914			***	134,937,766	4.78			***	138,646,463	4.91	3,710,695
CRYSTAL RIVER RAIL CARS	1000100	1111		25.			-112		1000 m			4.5	1.43
312.00 BOILER PLANT EQUIPMENT TOTAL CRYSTAL RIVER RAIL CARS	3,679,303.33 3,679,303.33	2,547,149 2,547,149	05-2034	55-R1 *	(2)	87,199 87,199	2.37	05-2034	55-R1 *	(3)	139,298	3.79	52,099 52,099
TOTAL CRYSTAL RIVER STEAM PLANT	2.824.927.208.92	1,641,117,914				134,937,768	4.78				138,648,463	4.91	3,710,695
TOTAL STEAM PRODUCTION PLANT	3,324,037,278,62	1,953,970,333				174,948,163	5.26				151,256,545	4.55	(23,691,618
COMBINED CYCLE PRODUCTION PLANT													
BARTOW COMBINED CYCLE PLANT													
BARTOW UNIT 4	The second second		2.50			100		1000					400
341.00 STRUCTURES AND IMPROVEMENTS	93,720,402.36	51,298,938	06-2049	85-R1.5 *	(2)	4,076,839	4.35	06-2054	95-R1.5 *	(3)	1,627,089	1.74	(2,449,749
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	45,199,468.01 429,196,967.18	23,688,627 66,827,715	06-2049	50-R1 * 40-R0.5 *	(3)	3,11B,763 13,905,962	6.90 3.24	06-2054	50-R1 * 40-R0.5 *	(7)	979,159 15,632,841	2.17 3.64	(2,139,604 1,726,859
343.10 PRIME MOVERS - ROTABLE PARTS	95,956,331.77	14,543,791	06-2049	7-L0.5 *	40	14,124,772	14.72	06-2054	7-L0.5 ^	40	7,642,985	7.97	(6,481,787
344.00 GENERATORS	44,532,239.27	(4,140,696)	06-2049	65-R1 *	(1)	1,567,535	3.52	06-2054	65-R1 *	(3)	1,656,307	4.17	288,772
345.00 ACCESSORY ELECTRIC EQUIPMENT	40,947,935.84	13,890,162	06-2049	60-S0 *	(2)	1,162,921	2.84	06-2054	60-S0 *	(4)	1,109,613	2 71	(53,308
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL BARTOW UNIT 4	32,991,650,53 782,534,994.96	5,694.422 171,792,958	06-2049	35-R1.5 *	(5)	1.329,161 39,285,972	4.03 5.02	06-2054	35-R1.5 *	(8)	1,301.686	3.95 3.85	(9,138,292
TOTAL BARTOW COMBINED CYCLE PLANT	782,534,994.96	171,792,958				39,285,972	5.02				30,149,680	3.85	(9, 136, 292
CITRUS COMBINED CYCLE PLANT													
CITTO IS LIMITE 1 (IND 2)													
CITRUS UNITS 1 AND 2 241.00 STRUCTURES AND IMPROVEMENTS	128 195 624 36	100 677 217	06,2058	85.R1 5 *	(2)	3.448.462	2.69	06,2063	85.R1 5 *	(3)	795 714	0.61	(2 662 748
CITRUS UNITS 1 AND 2 341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	128,195,624.36 221,420,258.97	103,677,217 13,028.918	06-2058 06-2058	85-R1.5 * 50-R1 *	(2) (3)	3,448,462 6,642,608	2.69 3.00	06-2063 06-2063	85-R1.5 ° 50-R1 *	(3)	785,714 6,933,749	D.81 3.13	(2,662,748 291,141
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	221,420.258.97 741,297.562.49	13,028.918 61,953,476	06-2058 06-2058	50-R1 * 40-R0.5 *	(3)	6,642,608 23,869,782	3.00 3.22	06-2063 06-2063	50-R1 * 40-R0.5 *	(7)	6,933,749 23,401,450	3.13 3.16	291,141 (468,332
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS	221,420,258,97 741,297,562,49 183,280,962,27	13,028,918 61,953,476 18,257,079	06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 *	(3) 0 40	6,642,608 23,869,782 16,825,192	3.00 3.22 9.18	06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 *	(7) 0 4D	6,933,749 23,401,450 18,527,576	3.13 3.16 10.11	291,141 (469,332 1,702,384
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS	221,420,258,97 741,297,562,49 183,280,962,27 16,200,754,81	13,028,918 61,953,476 18,257,079 15,449,583	06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 *	(3) 0 40 (1)	6,642,608 23,869,782 16,825,192 452,001	3.00 3.22 8.18 2.79	06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 *	(7) 0 4D (3)	6,933,749 23,401,450 18,527,576 36,144	3.13 3.16 10.11 0.22	291,141 (468,332 1,702,384 (415,857
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	221,420,258,97 741,297,562,49 183,280,962,27 16,200,754,81 121,897,707,10 6,228,549,19	13,028,918 61,953,476 18,257,079 15,449,583 30,240,468 6,297,979	06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 *	(3) 0 40	6,642,608 23,969,782 16,825,192 452,601 3,474,085 209,279	3.00 3.22 9.18 2.79 2.85 3.36	06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 *	(7) 0 4D	6,933,749 23,401,450 18,527,576 36,144 2,904,126 15,316	3.13 3.16 10.11 0.22 2.38 0.25	291,141 (468,332 1,702,384 (415,857 (569,959 (193,963
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - GENERAL 344.00 GENERATORS 344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT	221,420,258,97 741,297,562,49 183,280,962,27 16,200,754,81 121,997,707,10	13,028,918 61,953,478 18,257,079 15,449,583 30,240,468	06-2058 06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(3) 0 40 (1) (2)	6,642,608 23,869,782 16,825,192 452,001 3,474,085	3.00 3.22 9.18 2.79 2.85	06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(7) 0 4D (3) (4)	6,933,749 23,401,450 18,527,576 36,144 2,904,126	3.13 3.16 10.11 0.22 2.38	291,141 (468,332 1,702,384 (415,857 (569,959
34100 STRUCTURES AND IMPROVEMENTS 34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 34300 PRIME MOVERS - GENERAL 34310 PRIME MOVERS - ROTABLE PARTS 34400 GENERATIONS 34500 ACCESSORY ELECTRIC EQUIPMENT 34600 MISSELLANEOUS POWER PLANT EQUIPMENT TOTAL CITRUS UNITS 1 AND 2	221,420,258,97 741,297,562,49 183,280,962,27 16,200,754,81 121,897,707,10 6,228,549,19	13,028,918 61,953,476 18,257,079 15,449,583 30,240,468 6,297,979	06-2058 06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(3) 0 40 (1) (2)	6,642,608 23,969,782 16,825,192 452,601 3,474,085 209,279	3.00 3.22 9.18 2.79 2.85 3.36	06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(7) 0 4D (3) (4)	6,933,749 23,401,450 18,527,576 36,144 2,904,126 15,316	3.13 3.16 10.11 0.22 2.38 0.25	291,141 (468,332 1,702,384 (415,857 (569,959 (193,963
34100 STRUCTURES AND IMPROVEMENTS 34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 34300 PRIME MOVERS - GENERAL 343100 PRIME MOVERS - GENERAL 344100 GENERATIORS 34400 GENERATIOR	221,420,258,97 741,297,562,49 183,280,962,27 16,200,754,81 121,987,707,10 6,228,549,19 1,416,521,419,18	13,028,918 61,953,478 18,257,079 15,449,583 30,240,468 6,297,979 246,904,720	06-2058 06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(3) 0 40 (1) (2)	6,642,608 23,969,782 16,825,192 452,001 3,474,085 209,279 54,921,409	3.00 3.22 9.18 2.79 2.85 3.36 3.87	06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 *	(7) 0 4D (3) (4)	6,933,749 23,401,450 18,527,576 36,144 2,904,126 15,318 52,604,075	3.13 3.16 10.11 0.22 2.38 0.25 3.71	291,141 (468,332 1,702,384 (415,857 (569,959 (193,963 (2,317,334
341.00 STRUCTURES AND IMPROVEMENTS 34.200 PLUE HOLDERS, PRODUCERS AND ACCESSORIES 34.300 PRIME MOVERS - GENERAL 34.31.00 PRIME MOVERS - GENERAL 34.400 GENERATORS 34.400 GENERATORS 34.500 MISCELLANEOUS POWER PLANT EQUIPMENT 34.500 MISCELLANEOUS POWER PLANT EQUIPMENT 70TAL CITRUS LINITS 1 AAND 2 70TAL CITRUS COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT OSPREY ENERGY CENTER	221.420.256.97 741.287.562.49 183.268.982.27 18.200.754.81 121.997.707.10 6.228.644.18 7.415.327.4797 1,418.327,479.39	13,028,918 61,953,7679 18,257,079 15,449,583 30,240,468 6,287,979 248,904,720	06-2058 06-2058 06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 = 35-R1.5 *	(3) 0 40 (1) (2) (5)	6,842,608 23,869,762 16,825,182 452,001 3,474,085 209,279 54,921,409	3.00 3.22 9.18 2.79 2.85 3.36 3.87	06-2063 06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 *	(7) 0 4D (3) (4) (8)	6,933,749 23,401,450 18,527,576 36,144 2,904,129 15,318 52,604,075 52,604,075	3.13 3.18 10.11 0.22 2.38 0.25 3.71 3.71	291,141 (468,332 1,702,384 (415,957 (569,959 (183,963 (2,317,334 (2,317,334
341.00 STRUCTURES AND IMPROVEMENTS 34.00 FULL HOLDERS, PRODUCERS AND ACCESSORIES 34.00 PRIME MOVERS - GENERAL 34.10 GENERATIORS 34.40 GENERATIORS 34.40 GENERATIORS 34.50 ACCESSORY ELECTRIC EQUIPMENT 34.50 MISSIELLANEOUS POWER PLANT EQUIPMENT 707AL CITRUS COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT OSPREY ENERGY CENTER 34.10 GENERATIVE SAND IMPROVEMENTS	221.420.256.97 741.287.562.49 183.280.862.27 18.200.758.81 121.897.707.10 6.226.549.19 1,418.521,419.19 1,418.521,419.19	13,028,918 61,853,476 18,257,079 15,449,583 30,240,468 6,287,979 248,904,720 248,904,720	06-2058 06-2058 06-2058 06-2058 06-2058 06-2058	50-R1* 40-R0.5* 7-L0.5* 65-R1* 60-S0* 35-R1.5*	(3) 0 40 (1) (2) (5)	6,842,608 23,969,782 16,825,162 452,801 3,474,085 209,279 54,921,409	3.00 3.22 9.18 2.79 2.85 3.36 3.87 3.87	06-2063 06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 * 85-R1.5 *	(7) 0 4D (3) (4) (8)	6,933,749 23,491,450 18,527,576 36,144 2,904,129 15,310 52,604,075 52,604,075	3.13 3.18 10.11 0.22 2.38 0.25 3.71 3.71	291,141 (468,332 1,702,384 (415,957 (569,959 (193,963) (2,317,334 (2,317,334)
341.00 STRUCTURES AND IMPROVEMENTS 34.200 PLUE HOLDERS, PRODUCERS AND ACCESSORIES 34.300 PRIME MOVERS - GENERAL 34.310 PRIME MOVERS - GENERAL 34.400 GENERATORS 34.400 GENERATORS 34.500 MISCELLANEOUS POWER PLANT EQUIPMENT 37.701 CITRUS UNITS 1 AND 2 TOTAL CITRUS LOWER PLANT OSPREY COMBINED CYCLE PLANT OSPREY ENERGY CENTER 34.100 STRUCTURES AND IMPROVEMENTS 34.200 PLUE HOLDERS, PRODUCERS AND ACCESSORIES	221.420.256.97 741.287.562.40 183.280.682.27 18.200.754.81 121.897.707.10 9.226.549.19 1.418.521.419.19 90.271.971.20 14.50.305.59	13,028,918 61,953,478 18,257,079 15,449,583 30,240,468 6,287,979 248,904,720 248,904,720	06-2058 08-2059 08-2059 06-2058 06-2058 06-2058	50-R1* 40-R0.5* 7-L0.5* 65-R1* 60-S0* 35-R1.5* 85-R1.5*	(3) 0 40 (1) (2) (5)	6,842,608 23,969,782 16,825,162 452,001 3,474,065 209,279 54,921,409 1,796,412 327,157	3.00 3.22 9.18 2.79 2.85 3.36 3.87	06-2063 06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 *	(7) 0 4D (3) (4) (8)	6,933,749 23,401,450 18,527,576 36,144 2,904,129 15,316 52,604,075 52,604,075	3.13 3.18 10.11 0.22 2.38 0.25 3.71 3.71	291,141 (468,332 1,702,384 (415,857 (559,959 (133,963 (2,317,334 (2,317,334 352,081 17,469
341.00 STRUCTURES AND IMPROVEMENTS 34.20 PELL HOLDERS, PRODUCERS AND ACCESSORIES 34.30.0 PRIME MOVERS - GENERAL 34.31.10 PRIME MOVERS - GENERAL 34.40.0 GENERATORS 34.50.0 ACCESSORY ELECTRIC EQUIPMENT 34.50.0 MISCELLANEOUS POWER PLANT EQUIPMENT 70TAL CITRUS LOTTS 1 FAND 2 7TOTAL CITRUS COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT 34.10.0 STRUCTURES AND IMPROVEMENTS	221,420,256,97 741,287,562,40 183,280,982,27 182,000,784,81 121,897,707,10 9,226,491,91 1,418,521,419,19 1,418,521,419,19 190,271,871,20 185,40,305,59 185,111,622,50 58,678,433,47	13,028,918 61,853,476 18,257,079 15,449,583 30,240,468 6,287,979 248,904,720 248,904,720	06-2058 06-2058 06-2058 06-2058 06-2058 06-2058	50-R1* 40-R0.5* 7-L0.5* 65-R1* 60-S0* 35-R1.5*	(3) 0 40 (1) (2) (5)	6,842,608 23,969,782 16,825,162 452,801 3,474,085 209,279 54,921,409	3.00 3.22 8.18 2.79 2.85 3.36 3.87 3.87	06-2063 06-2063 06-2063 06-2063 06-2063 06-2063	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 * 85-R1.5 *	(7) 0 4D (3) (4) (8)	6,933,749 23,491,450 18,527,576 36,144 2,904,129 15,310 52,604,075 52,604,075	3.13 3.18 10.11 0.22 2.38 0.25 3.71 3.71	291,141 (468,332 1,702,384 (415,957 (569,959 (193,963) (2,317,334 (2,317,334)
341.00 STRUCTURES AND IMPROVEMENTS 34.20 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 34.30.0 PRIME MOVERS - GENERAL 34.10 GENERATORS 34.40.0 GENERATORS 34.50.0 ACCESSORY ELECTRIC EQUIPMENT 34.50.0 MISCELLANEOUS POWER PLANT EQUIPMENT 7071AL CITRUS COMBINED CYCLE PLANT OSPREY COMBINED CYCLE PLANT OSPREY ENERGY CENTER 34.10.0 STRUCTURES AND IMPROVEMENTS 34.20.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 34.30.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	221.420.256.97 741.287.562.49 183.280.862.27 18.200.758.81 121.897.707.10 6.226.549.19 1,418.521,419.19 1,418.521,419.19 90.271.871.20 14.540.305.59 185.114.305.59 58.678.433.74 33.18.504.83.78	13,028.918 61,853.478 18,257.079 15,449.583 30,240.468 6,257.979 245,904,720 248,904,720 42,840.950 6,238.284 86.887,630 21,366.554 10,666.177	06-2058 06-2058 06-2058 06-2058 06-2058 06-2058 06-2058	50-R1* 40-R0.5* 7-L0.5* 65-R1* 60-S0* 35-R1.5* 85-R1.5* 40-R0.5* 7-L0.5* 7-L0.5*	(3) 40 (1) (2) (5) (2) (3) 0 40 (1)	6,842,609 23,989,782 16,825,192 452,001 3,474,085 206,279 54,921,409 1,786,412 327,157 5,331,215 4,160,301 800,085	3.00 3.22 8.10 2.79 2.85 3.36 3.87 3.87 1.99 2.25 2.88 7.09 2.42	08-2083 08-2083 08-2083 08-2083 08-2083 08-2083 08-2049 08-2049 08-2049 08-2049	50-R1.* 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 * 85-R1.5 * 40-R0.5 * 7-L0.5 * 85-R1 *	(7) 0 40 (3) (4) (8) (3) (7) 0 40 (3)	6,933,749 23,491,459 18,527,576 36,144 2,904,129 15,516 52,604,075 2,148,483 344,828 4,979,850 4,049,866 781,1517	3.13 3.18 10.11 0.22 2.38 0.25 3.77 3.73 2.38 2.37 2.89 6.90 2.35	291,141 (469,332 1,702,384 (415,867 (569,959 (193,963 (2,317,334 (2,317,334 (2,317,334 (3,011) 17,469 (360,365 (110,445 (21,448
341.00 STRUCTURES AND IMPROVEMENTS 34.20 PELLE HOLDERS, PRODUCERS AND ACCESSORIES 34.30.0 PRIME MOVERS - GENERAL 34.10 GENERATORS 34.40.0 GENERATORS 34.40.0 MISCELLANEOUS POWER PLANT EQUIPMENT 34.60.0 MISCELLANEOUS POWER PLANT EQUIPMENT 7071A CITRUS UNITS 1 AND 2 TOTAL CITRUS COMBINED CYCLE PLANT OSPREY ENERGY CENTER 34.10.0 STRUCTURES AND IMPROVEMENTS 34.20.0 PRIME MOVERS - GENERAL 34.30.0 PRIME MOVERS - GENERAL 34.30.0 PRIME MOVERS - GENERAL 34.30.1 PRIME MOVERS - GENERAL	221,420,256,97 741,287,562,40 183,280,982,27 182,000,784,81 121,897,707,10 9,226,491,91 1,418,521,419,19 1,418,521,419,19 190,271,871,20 185,40,305,59 185,111,622,50 58,678,433,47	13,028,918 61,653,478 61,653,478 61,653,7079 15,449,563 30,240,468 6,287,979 246,904,720 246,904,720 42,840,950 8,288,284 86,887,630 21,356,554	06-2058 06-2058 06-2058 06-2058 06-2058 06-2058 06-2058	50-R1 * 40-R0.5 * 7-L0.5 * 65-R1 * 60-S0 * 35-R1.5 * 85-R1.5 * 85-R1.5 * 40-R0.5 * 7-L0.5 *	(2) (5) (2) (3) 0	6,842,609 23,989,782 16,925,192 452,001 3,474,085 206,279 54,921,409 54,921,409 1,796,412 327,157 5,331,215 4,160,301	3.00 3.22 9.10 2.79 2.85 3.36 3.87 3.87	08-2083 08-2083 08-2083 08-2083 08-2083 08-2083	50-R1.5 40-R0.5 7-L0.5 65-R1.5 60-S0 35-R1.5 50-R1.5 40-R0.5 7-L0.5	(7) 0 4D (3) (4) (8)	6,932,749 23,401,450 18,527,576 36,144 2,904,129 15,516 52,604,075 52,604,075 2,148,493 34,428 4,970,850 4,049,856	3.13 3.18 10.11 0.22 2.38 0.25 3.77 3.73	291,141 (448,332 1,702,384 (415,857 (569,959 (183,963 (2,317,334 (2,317,334 (2,317,488 (360,365 (110,445

13,560,816

434,682,561.24 205,014,273

BARTOW UNITS 2 AND 4

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DUKE ENERGY FLORIDA

				CIED	ENT DEPRECIA	TION BATES			PPOP	usen neppe	CIATION RATES		
	ORIGINAL COST	BOOK	PROBABLE			ANNUAL	ANNUAL	PROBABLE			ANNUAL	ANNUAL	
ACCOUNT	AS OF DECEMBER 31, 2024	DEPRECIATION RESERVE	RETIREMENT	SURVIVOR	NET SALVAGE	DEPRECIATION ACCRUALS	DEPRECIATION	RETIREMENT	SURVIVOR	NET SALVAGE	DEPRECIATION ACCRUALS	DEPRECIATION	INCREASE/
ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)=(7)x(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
HINES ENERGY COMBINED CYCLE PLANT													
HINES ENERGY COMPLEX UNIT 1													
341.00 STRUCTURES AND IMPROVEMENTS	68,493,890.37	33,743,452		85-R1.5 *	(2)	2,267,148	3.31	06-2044	85-R1.5 *	(3)	1,954,607	2.85	(312,54
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	19,474.758.27 214,754.508.30	14,852,731 70,352,127	06-2039 06-2039	50-R1 * 40-R0.5 *	(3)	321,334 12,412,611	1.65 5.78	06-2044 06-2044	50-R1 * 40-R0 5 *	(7)	354,863 8,549,579	1.62	33,52
343,10 PRIME MOVERS - ROTABLE PARTS	91,643,841.96	19,580,222	06-2039	7-L0.5*	40	12,096,987	13,20	06-2044	7-L0.5	40	8,763,882	9.56	(3,333,10
344.00 GENERATORS	48,657,531.65	32,D47,267	06-2039	65-R1 ~	(1)	1,036,405	2.13	06-2044	65-R1 *	(3)	997,791	2.05	(38,61
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,828,131.76	22,943,438	06-2039	60-50	(2)	2,315,349	3.87	06-2044	60-50 '	(4)	2,149,853	3.59	(165,49
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,510,368.97	3,197,512	06-2039	35-R1.5 *	(5)	702,133	6.10	06-2044	35-R1.5 °	(B)	551,924	4.80	(150,20
TOTAL HINES ENERGY COMPLEX UNIT 1	514,363,031 28	196,516.749				31,152,167	6.06				23,322,499	4.53	(7.829,65)
HINES ENERGY COMPLEX UNIT 2 341.00 STRUCTURES AND IMPROVEMENTS	21.325.632.99	14.478.147	06-2043	85-R1.5 *	(2)	204.726	0.96	05-2046	85-R1.5 *	(3)	333,508	1.56	128.782
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12.989.944.47	7,677,056	06-2043	50-R1 *	(3)	310,400	2.39	06-2048	50-R1 *	(7)	305,279	2.35	(5,181
343.00 PRIME MOVERS - GENERAL	110,382.487.52	16,759,063	06-2043	40-R0.5 *	0	6,126,228	5.55	06-2048	40-R0.5 *	0	4,816,020	4.36	(1,310,20)
343.10 PRIME MOVERS - ROTABLE PARTS	66,184,577.50	6,460,399	06-2043	7-L0.5 *	40	8,233,361	12.44	06-2048	7-L0.5 *	40	8,050,932	12.16	(182,42)
344.00 GENERATORS	37,907.796 52	16,701.978	06-2043	65-R1 *	(1)	1,114,489	2.94	06-2048	65-R1 *	(3)	1,036,320	273	(78,160
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,333,719.67	B,234,157	06-2043	60-50	(2)	726,948	3.76	06-2048	60-50	(4)	566,166	2.93	(160,78)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL HINES ENERGY COMPLEX UNIT 2	3,052,17B.75 271,176,337.42	1,519,12D 71,830.522	06-2043	35-R1.5 *	(5)	107,437	3.52 6.20	06-2048	35-R1.5 *	(B)	15,211,512	3.38 5.61	(4,170
HINES ENERGY COMPLEX UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	11,336,174.87	7,270,297	06-2045	85-R1.5 *	(2)	200,650	1.77	06-2050	85-R1.5 *	(3)	181,689	1.60	(18,961
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	15,089,457,52	10,319,149	06-2045	50-R1 *	(3)	(737,874)	(4.89)	06-2050	50-R1 *	(7)	264,965	1.76	1,002,639
343.00 PRIME MOVERS - GENERAL	128,203,896.82	28,505,555	06-2045	40-R0.5 *	0	7,435,626	5.80	06-2050	40-R0.5 *	0	4,915,338	3.83	(2,520,488
343.10 PRIME MOVERS - ROTABLE PARTS	15,094,251.97	4,037.886	06-2045	7-L0.5 *	40	2.298,855	15.23	06-2050	7-L0.5 *	40	1,081,609	7.17	(1.217,246
344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT	54,925,570.98 23,403,938,11	32,522.285	06-2045 06-2045	65-R1 * 60-SD *	(1)	1.178,750 432,973	2.16 1.85	06-2050 06-2050	65-R1 * 60-S0 *	(3)	1,029,139	1.88	(149,611 (28,263
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,666,136.13	15,250,305 1,010,375	06-2045	35-R1.5*	(2) (5)	83,450	3.13	06-2050	35-R1.5 *	(4) (B)	92,209	3.46	8,758
TOTAL HINES ENERGY COMPLEX UNIT 3	250,619,426.40	96,915,851	00 20-0	00 11110	107	10,892,630	4.35	00 2000	00 111.0	107	7,969,659	3.18	(2,922,972
HINES ENERGY COMPLEX UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	15,099.834.63	7,908.846	06-2047	85-R1.5 *	(2)	298,977	1.98	06-2052	85-R1.5 *	(3)	292,425	1.94	(6,562
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,787,851.96	4,401,019	06-2047	50-R1 *	(3)	179,121	2.30	06-2052	50-R1 ^ 40-R0 5 ^	(7)	166,609	2.14	(12,512
343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS	153,428,720.80 57,837,107,77	43,618,239 9,872,050	06-2047 06-2047	40-R0.5 * 7-L0.5 *	46	6,229,206 7,154,450	12.37	06-2052 06-2052	7-L0.5	40	4,928,657 5,445,223	3.21 9.41	(1,300,549
344.00 GENERATORS	47,487.798.71	19,319,277	06-2047	65-R1*	(1)	1,377,146	2.90	06-2052	65-R1 *	(3)	1,195,148	2.50	(191,998
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,914,929.67	12,940,118	06-2047	60-SD *	(2)	705,171	2.62	06-2052	60-50*	(4)	621,445	2.31	(83,726
346,00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL HINES ENERGY COMPLEX UNIT 4	8,174,447.90 316,730,691.44	2,493,513 100,553,062	06-2047	35-R1,5 *	(5)	282,836	3.46 5.12	05-2052	35-R1.5 *	(B)	312,834 12,952,341	3.B3 4.09	29,998
TOTAL HINES ENERGY COMBINED CYCLE PLANT	1,352,889,486.54	465,816,183				75,095,353	5.55				59,456,010	4.39	(15,639,343
TIGER BAY COGENERATION													
TIGER BAY COGENERATION 341,00 STRUCTURES AND IMPROVEMENTS	12.006.530.32	8,100,913	06-2035	85-R1.5 *	(2)	401.018	3.34	06-2040	85-R1.5 *	(3)	283,609	2.36	(117,409
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,651,591.32	1,779,901	06-2035	50-R1.5	(2)	543,683	8.62	06-2040	50-R1*	(7)	294,297	5.21	(249,386
343.00 PRIME MOVERS - GENERAL	31,070,538.39	8,354,183	06-2035	40-R0.5 *	0	2,010,264	6.47	06-2040	40-R0.5*	0	1,643,731	5.29	(366,533
343.10 PRIME MOVERS - ROTABLE PARTS	23,463,898.76	4,677,274	06-2035	7-L0.5 *	46	3,001,033	12.79	06-2040	7-L0.5 *	40	3,574,550	15.23	573,517
344.00 GENERATORS	10,850,295,54	3,629,682	06-2035	65-R1 ^	(1)	836,558	7.71	06-2040	65-R1 *	(3)	515,095	4.75	(321,463
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,033,735.87	3,371.715	06-2035	60-S0 *	(2)	731,733	8.10	06-2040	60-S0 *	(4)	411,714	4.56	(320,019
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL TIGER BAY COGENERATION	1,745,446.32 93,822,036.52	1,142,887 31,062,534	06-2035	35-R1.5 *	(5)	78,894 7,603,183	4.52 8.10	06-2040	35-R1.5 *	(8)	58,257 6,781,253	3.34 7.23	(20,637
TOTAL TIGER BAY COGENERATION	93,822,036.52	31,062,534				7,603,183	8.10				6,781,253	7.23	(821,930
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,082,450,498.45	1,122,590,669	-			190,475,733	4.67				162,528,514	3.98	(27,947,219
TO TAL COMBINED CYCLE PRODUCTION PLANT	4,062,450,496,45	1,122,550,668				190,415,733	4.07				102,326,314	3.90	(27,847,212
SIMPLE CYCLE PRODUCTION PLANT													
BARTOW PEAKING													
BARTOW UNITS 1 AND 3													
341.00 STRUCTURES AND IMPROVEMENTS	2,024,591.17	1,315,448		85-R1.5 *	(1)	152,249	7.52	06-2034	85-R1.5 *	(1)	77,843	3.84	(74,406
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,417,718.30	2,598,896	06-2034	50-R1 *	(2)	197,202	5.77	06-2034	50-R1	(3)	102,146	2.99	(95,056
343.00 PRIME MOVERS - GENERAL 344.00 GENERATORS	11,261.919.71 4,817.918.84	5,760.507 4,747.170	06-2034	40-R0.5 * 65-R1 *	0	718,510 177,781	6.38 3.69	06-2034 06-2034	40-R0.5 * 65-R1 *	(2)	633,803 18.650	5.63 0.39	(84,707 (159,131
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,846,400.7B	2.067.271	D6-2D34	60-SD	(1)	231,553	5.09	06-2034	60-50	(2)	202.848	5.27	(28,705
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	288,160.46	67,903	06-2034	35-R1.5 *	(2)	15,417	5.35	06-2034	35-R1.5 *	(2)	25,890	B.98	10,473
TOTAL BARTOW UNITS 1 AND 3	25,656,709.26	16,557,195				1,492,712	5.82				1,081,180	4.14	(431,532

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DUKE ENERGY FLORIDA

				CURR	ENT DEPRECIA	TION RATES			PROP	OSED DEPRE	CIATION RATES		
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/ DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)=(7)×(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
341.00 STRUCTURES AND IMPROVEMENTS	606.249.55	176.005	06-2027	85-R1.5 *	(1)	20.067	3.31	06-2027	85-R1.5 *	(1)	175,224	28.90	155.157
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	167.146.01	163.225	06-2027	50-R1 *	(2)	6,719	4.02	05-2027	50-R1 *	(3)	3,647	2.18	(3,072)
343.00 PRIME MOVERS - GENERAL	13,744.069.55	6,590,932	06-2027	40-R0.5*	0	1.404,644	10.22	05-2027	40-R0.5 *	0	2,907,779	21.16	1,503,135
344.00 GENERATORS	2,494,674.18 298,332.54	2,D11,967 187,256	06-2027 06-2027	65-R1 1 60-SD 1	(1)	116,252 15,513	4.66 5.20	06-2027 06-2027	65-R1 ^ 60-S0 *	(2)	214,758 47,195	8.61 15.82	98,506 31,682
345.06 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,304.654.21	396,020	06-2027	35-R1.5 *	(1)	263,014	6.11	06-2027	35-R1.5 *	(2)	1,610,777	37.42	1,347,763
TOTAL BARTOW UNITS 2 AND 4	21,615,126.04	9,525,405	0.000	00-101.0	(2)	1,826,209	8.45	00.2021	00-111.0	(2)	4,959,360	22.94	3, 133, 171
TOTAL BARTOW PEAKING	47,271,835.30	26,082,600				3,318,921	7.02				6,020,560	12.74	2,701,639
BAYBORO PEAKING													
BAYBORO UNITS 1 THROUGH 4													
341.00 STRUCTURES AND IMPROVEMENTS	2,000,348.95	1,691,582	06-2024	85-R1.5 *	(1)	186,833	9.34	09-2026	85-R1.5 *	(1)	187,869	9.39	1,036
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MCVERS - GENERAL	1,918,698.73 17,747,817.33	1,794,050 12,696,824	06-2024	50-R1 * 40-R0.5 *	(2)	165,392 257,343	8.62 1.45	09-2026 09-2026	50-R1 * 40-R0.5 *	(3)	105,324 2,820,345	5.49 15.89	(60,068) 2,563,002
344.00 GENERATORS	3,896.002.33	3,649.362	06-2024	40-R0.5	(1)	337,394	1.45 8.66	09-2026	65-R1 *	(2)	186,529	4.79	(150,865)
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,512,283,31	986,008	06-2024	60-S0 *	(1)	132,930	8.79	09-2026	60-S0 *	(2)	319,840	21.15	186,910
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	577,277.04	491.024	06-2024	35-R1.5 *	(2)	60,037	10.40	09-2026	35-R1.5 *	(2)	56,531	9.79	(3,506)
TOTAL BAYBORO UNITS 1 THROUGH 4	27,652,427.69	21,508,851				1,139,929	4.12				3,676,438	13.30	2,536,509
TOTAL BARTOW PEAKING	27,652,427.69	21,508,851				1,139,929	4.12				3,676,438	13.30	2,536,509
DEBARY PEAKING													
DEBARY UNITS 2 THROUGH 6													
341.00 STRUCTURES AND IMPROVEMENTS	6,210,264.52	5,662,450	06-2027	85-R1.5 *	(1)	276,978	4.46	06-2027	85-R1.5	(1)	244,947	3.94	(32,031)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,282.898.23	7,836.776	06-2027	50-R1 *	(2)	567,616	6.52	06-2027	50-R1 *	(3)	1,119,760	10.89	552,144
343.00 PRIME MCVERS - GENERAL 344.00 GENERATORS	26,653.742.68 7,868.742.04	29,301.450 8,907.544	06-2027 06-2027	40-R0.5 * 65-R1 *	0	855,665 484,715	3.21 6.16	06-2027 06-2027	40-R0.5 * 65-R1 *	0	(680,871)		(1.536,456) (801,083)
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,007,923.65	6,372,188	06-2027	60-SD *	(1)	361.609	5.16	08-2027	60-50	(2)	314.127	4.48	(47.482)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1 489 071 94	827,655	06-2027	35-R1.5 *	(2)	61.796	4.15	06-2027	35-R1.5 "	(2)	282,122	18,95	220.326
TOTAL DEBARY UNITS 2 THROUGH 6	59,512,643.08	57,808,063			_	2,608,299	4.36			,	903,717	1.62	(1,644,562)
DEBARY UNITS 7 THROUGH 10		0.00		1.5									0.00
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,382,724.97 7,691,276.44	3,596,430 6,511,849	06-2037 06-2037	85-R1.5 * 50-R1 *	(1)	82,687 232,277	1.12 3.02	06-2037 06-2037	85-R1.5 50-R1	(1)	322,459 122,517	4.37 1.59	(109,760)
343.00 PRIME MOVERS - GENERAL	77,093,329.41	62,080,457	06-2037	40-R0.5 *	(2)	701,549	0.91	06-2037	40-R0.5 *	(3)	1,348,806	1.75	647,316
343.10 PRIME MOVERS - ROTABLE PARTS	3,349,494,52	30.957	06-2037	40-R0 5 *	ñ	30 480	0.91	06-2037	40-R0.5 *	ŏ	283 394	8.46	252 914
344.00 GENERATORS	19,827.030.40	17,259,259	06-2037	65-R1 *	(1)	170,512	0.86	05-2037	65-R1 *	(2)	249,311	1.26	78,799
345,00 ACCESSORY ELECTRIC EQUIPMENT	7,731,185,34	4,420,012	06-2037	60-SD *	(1)	84,270	1.09	05-2037	60-50*	(2)	290,268	3.75	205,998
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL DEBARY UNITS 7 THROUGH 10	1,136,152.60 124,211,193.68	760,616 94,569,579	06-2037	35-R1.5 *	(2)	1,301,546	(0.02) 1.05	06-2037	35-R1.5 *	(2)	36,740 2,653,554	3.23	1,352,006
TOTAL DEBARY PEAKING	183,723,836.74	152,377,642				3,909,847	2.13				3,617,271	1.97	(292,576)
INTERCESSION CITY PEAKING													
INTERCESSION CITY UNITS 1 THROUGH 6													
341.00 STRUCTURES AND IMPROVEMENTS	6,460,210.45	3,595,743	06-2034	85-R1.5 *	(1)	159,921	2.46	06-2034	85-R1.5 *	(1)	312,935	4.64	154,014
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,218,886.58	2,409,027	06-2034	50-R1 *	(2)	(347,014)	(5.58)	06-2034	50-R1 *	(3)	438,686	7.05	785,700
343.00 PRIME MOVERS - GENERAL	30,598,075.01	19,198,773	06-2034	40-R0.5 *	Ö	1,768,569	5.78	06-2034	40-R0.5 *	0	1,316,317	4.30	(452,252)
344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT	6,033,618.14 6,260,250.93	3,137,153 3,636,378	06-2034	65-R1 * 60-S0 *	(1)	158,684 327,411	2.63	06-2034	65-R1 *	(2)	327,594	5.43 4.27	168,910
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,918.301.38	1,309.752	06-2034 06-2034	35-R1.5 *	(1) (2)	105,698	5.23 5.51	06-2034 06-2034	60-S0 * 35-R1.5 *	(2)	267,075 73.015	3.81	(60,336) (32,683)
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6	57,489,342.49	33,566,826	00.2004	00-111.0	(2)	2,172,269	3.78	00-2004	30-1(1.0	(2)	2,735,622	4.76	563,353
INTERCESSION CITY UNITS 7 THROUGH 10													
341.00 STRUCTURES AND IMPROVEMENTS	10,458,627.44	7,714,104	06-2038	85-R1.5 *	(1)	191,390	1.83	06-2038	85-R1.5 *	(1)	217,469	2.08	26,096
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,223,597.18	5,773.029	06-2038	50-R1 *	(2)	207,235	2.52	06-2038	50-R1 *	(3)	216,403	2.66	11,168
343.00 PRIME MOVERS - GENERAL	79,743.189.19	45,202.287	06-2038	40-R0.5 *	0	2,432,167	3.05	06-2038	40-R0.5 *	0	2,820,702	3.54	368,535
343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS	6,316,102.71	1,470,902 13.314.144	06-2038	40-RD.5 *	0	192,641	3.05	06-2038	40-R0.5 * 65-R1 *	0	427,764	6.77	235,123
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,478,191.88 7,326,245.55	4.535.590	06-2038 06-2038	60-S0 *	(1)	430,542 253,469	2.33	06-2038 06-2038	60-S0 *	(2)	432,313 230,729	2.34 3.15	1,771 (22,759)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,091,865,99	584,326	06-2038	35-R1.5 *	(2)	46,623	4.27	06-2038	35-R1.5 "	(2)	46,234	4.23	(389)
TOTAL INTERCESSION CITY UNITS 7 THROUGH 10	131,637,819.94	78,594,381	57.2165			3,754,089	2.85			1.27	4,393,634	3.34	639,545
INTERCESSION CITY UNIT 11	7 +79 000 04	1 600 701	06.2042	OF D1 5	(4)	40.740	0.02	06.0040	85-R15	744	77 404	1.20	7 700
341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,123,396.81 1,930.623.85	1,680,725 1,366,232	06-2042 06-2042	85-R1.5 * 50-R1 *	(1)	19,748 19,602	0.93 1.02	06-2042 06-2042	85-R1.5 *	(1)	27,531 40,279	1.30	7,793 20, 58 7
343.00 PRIME MOVERS - GENERAL	25,196,412.69	20,778,342	06-2042	40-R0.5*	(2)	360,309	1.43	06-2042	40-R0.5 *	6	298,317	1.18	(61,992)
344.00 GENERATORS	4.183.183.34	3.644.123	06-2042	65-R1	(1)	4B,107	1.15	06-2042	65-R1	(2)	38,298	0.92	(9,809)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,785,400.55	3,843,93B	D6-2D42	60-SD *	(1)	76,068	1.59	06-2042	60-50	(2)	65,769	1.37	(10,319)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	257,487.22	181,396	06-2042	35-R1.5 *	(2)	6,293	2.44	06-2042	35-R1.5 *	(2)	5,669	2.20	(614)
TOTAL INTERCESSION CITY UNIT 11	38,476,504.46	31,494,756				530, 227	1.36				475,860	1.24	(54,364)

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DUKE ENERGY FLORIDA

ACCOUNT INTERCESSION CITY UNITS 12 THROUGH 14 34100 STRUCTURES AND INPOCHEMITS 34100 PIRLIE HOLDERS, PRODUCERS AND ACCESSORIES 34300 PIRLIE MOVERS - GENERAL 34310 PIRLIE MOVERS - ROTABLE PARTS 34400 GENERATORS 34500 ACCESSORY ELECTRIC EQUIPMENT 34600 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY PEAKING	ORIGINAL COST AS OF DECEMBER 31, 2024 (1) 1,569,822,33 5,206,204,18 65,026,103,12 1,110,035,11 17,766,619,90 9,840,894,39 158,572,86	BOOK DEPRECIATION RESERVE (2) 766,453 922,711 28,529,494 46,531	PROBABLE RETIREMENT DATE (3) 06-2045 06-2045	SURVIVOR CURVE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(7)×(1)	ANNUAL DEPRECIATION RATE (7)	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/ DECREASE
MTERCESSION CITY UNITS 12 THROUGH 14 341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLAREOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	1,569,822,33 5,206,204,18 65,026,103,12 1,410,035,11 17,766,619,90 9,840,894,39 158,572,85	766.453 922.711 28,529,494 46,531	(3) 06-2045	CURVE (4)	SALVAGE	ACCRUALS	RATE	DATE	CURVE	SALVAGE	ACCRUALS		
MTERCESSION CITY UNITS 12 THROUGH 14 341.00 STRUCTURES AND IMPROVEMENTS 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 344.00 GENERATORS 345.00 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLAREOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	(1) 1,569.822.33 5,206,204.18 65,026,103.12 1,410,035.11 17,766.619.90 9,940,894.39 158,572.65	766.453 922.711 28,529,494 46,531	(3) 06-2045	(4)								RATE	DECREASE
341.00 STRUCTURES AND IMPROVEMENTS 342.00 PLUE HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 343.10 PRIME MOVERS - ROTABLE PARTS 345.00 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	1,569,822,33 5,206,204,18 65,026,103,12 1,410,035,11 17,766,619,90 9,940,894,39 158,572,66	766,453 922,711 28,529,494 46,531	06-2045					(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
34.1.0 STRUCTURES AND IMPROVEMENTS 34.2.0 FUEL HOLDERS PRODUCERS AND ACCESSORIES 34.1.0 PRIME MOVERS - GENERAL 34.1.1 PRIME MOVERS - ROTABLE PARTS 34.0.0 GENERATORS 34.0.0 GENERATORS 34.0.0 ACCESSORY ELECTRIC EQUIPMENT 34.0.0 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	5,206,204,18 65,026,103,12 1,410,035,11 17,766,619,90 9,840,894,39 158,572,66	922,711 28,529,494 46,531					***		1.7		• •		
34.20 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 34.30 PRIME MOVERS - ROTABLE PARTS 34.40 GENERATORS 34.60 GENERATORS 34.60 ACCESSORY ELECTRIC EQUIPMENT 34.60 MISCELLANEOUS POWER PLANT EQUIPMENT 76.60 MISCELLANEOUS POWER PLANT EQUIPMENT 76.74 INTERCESSION CITY UNITS 12 THROUGH 14	5,206,204,18 65,026,103,12 1,410,035,11 17,766,619,90 9,840,894,39 158,572,66	922,711 28,529,494 46,531		85-R1.5 *	(1)	39,873	2.54	06-2045	85-R1.5 *	(1)	41,619	2.65	1,746
34300 PRIME MOVERS - GENERAL 343.10 PRIME MOVERS - ROTABLE PARTS 34400 GENERATORS 34500 ACCESSORY ELECTRIC EQUIPMENT 34600 MISCELLANEOUS POWER PLANT EQUIPMENT 707AL INTERCESSION CITY UNITS 12 THROUGH 14	65,026,103.12 1,410,035.11 17,766.619.90 9,840.894.39 158,572.66	28,529,494 46,531		50-R1*	(2)	220,743	4.24	05-2045	50-R1 *	(3)	342,871	4.67	22,128
34.00 GENERATORS 35.00 ACCESSORYELECTRIC EQUIPMENT 36.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	17,766.619.90 9,940.894.39 158,572.66		06-2045	40-RD.5 *	0	1,430,574	2.20	06-2045	40-R0.5 *	0	2,103,551	3.23	672,977
345.00 ACCESSORY ELECTRIC EQUIPMENT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	9,940.894.39 158,572.66		06-2045	4D-RD.5 *	0	31,021	2.20	06-2045	40-R0.5 *	0	74,672	5.30	43,651
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	158,572.66	10,675,555 4,825,172	06-2045 06-2045	65-R1 * 60-S0 =	(f) (f)	254,063 174,164	1.43 1.77	06-2045 06-2045	65-R1 * 60-S0 *	(2)	392,329 289,131	2.21	138,296 114,947
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14		153,275	06-2045	35-R1.5*	(2)	4,424	2.79	06-2045	35-R1.5	(2)	200,131	0.30	(3,947
TOTAL INTERCESSION CITY PEAKING		45,719,192	00-2045	UD-IVI,D	147	2,154,882	2.13	00-2045	00-N1,0	149	3,144,650	3.11	989, 758
	328,581,918.58	169,395,155				8,611,467	2.62				10,749,769	3.27	2, 138, 302
SUWANNEE RIVER PEAKING													
SUWANNEE RIVER UNITS 1 THROUGH 3													
341.00 STRUCTURES AND IMPROVEMENTS	7,469,390.35	2,703,023	06-2034	85-R1.5 *	(1)	245,743	3.29	06-2034	85-R1.5 *	(1)	516,105	6.91	270,362
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,575,734.49	4,606,311	06-2034	50-R1 *	(2)	252,272	3.33	06-2034	50-R1 *	(3)	345,532	4.56	93,290
343.00 PRIME MOVERS - GENERAL 344.00 GENERATORS	29,049,006.77 7,199,869.25	16,041,523 4,183,247	06-2034	40-R0.5 * 65-R1 *	(1)	1,220,060 308,445	4.20	06-2034	40-R0.5 * 65-R1 *	(2)	1,509,689 342,609	5 19 4 77	288,931 34,364
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,576,628.31	1,850,313	06-2034	60-S0 *	(1)	231,265	3.52	06-2034	60-50	(2)	524,714	7.99	293,449
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,247,634.80	488,584	06-2034	35-R1.5 *	(2)	74,397	3.31	06-2034	35-R1.5 *	(2)	199,547	B.B8	125,150
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	60, 101,661,97	29,961,101				2,332,180	3.88				3,437,696	5.72	1,105,516
TOTAL SUWANNEE RIVER PEAKING	60,101,661.97	29,961,101				2,332,180	3.68				3,437,696	5.72	1,105,516
UNIVERSITY OF FLORIDA COGENERATION													
UNIVERSITY OF FLORIDA COGENERATION													
341.00 STRUCTURES AND IMPROVEMENTS	9,662.876.52	9,533.293	10-2027	95-R1.5 *	(1)	498,115	5.75	10-2041	95-R1.5 *	(1)	13,248	0.15	(464,867
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES 343.00 PRIME MOVERS - GENERAL	6,655,241.68 32,206,792.65	5,056,879 17,925,854	10-2027	50-R1 * 40-R0.5 *	(2)	653,545 7,368,914	9.82 22.88	10-2041 10-2041	50-R1 * 40-R0.5 *	(3)	118,917 959,741	1.79 2.98	(534,628 (6,409,173
344.00 GENERATORS	5.811.572.48	1.708.812	10-2027	65-R1 ^	(1)	327.192	5.63	10-2041	65-R1 "	(2)	284 182	4.55	(63,010
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,393.743.95	3,631,391	10-2027	60-50 *	(1)	407,921	6.38	10-2041	60-50 *	(2)	186,460	2.92	(221,455
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,566,762.66	1,047,359	10-2027	35-R1.5*	(2)	125,611	8.03	10-2041	35-R1.5 *	(2)	40,645	2.59	(85,166
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	37,903.588				9,381,496	15.30				1,583,199	2.58	(7,798,299
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	37,903,588				9,381,498	15.30				1,583,199	2.58	(7,798,299
TOTAL SIMPLE CYCLE PRODUCTION PLANT	708,628,670.22	457,228,937				28,693,842	4.05				29,084,933	4.10	391,091
SOLAR PRODUCTION PLANT													
OSCEGLA													
341,66 STRUCTURES AND IMPROVEMENTS - SOLAR	86,628 96	24,255	06-2046	SQUARE*	٥	17.786	20.77	06-2051	SQUARE*	0	2.315	2 70	(15,470
344.66 GENERATORS - SOLAR	6,419,235,56	1,527,160	06-2046	SQUARE *	ō	213,761	3.33	06-2051	SQUARE *	ò	184,B16	2.88	(28,945
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,106,226.34	280,386	06-2046	SQUARE *	0	36,637	3.33	06-2051	SQUARE *	0	31,955	2.89	(4.682
TOTAL OSCEOLA	7,611,090.86	1,811,800				266,383	3.53				219,066	2.88	(49, 297
PERRY 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	346,780.78	62.489	06-2046	SQUARE *	- 0	13,178	3.80	06-2051	SQUARE*	0	10.712	3.09	(2.466
344.66 GENERATORS - SOLAR	9,270.669.08	2,535.329	D6-2D46	SQUARE *	0	311,494	3.36	06-2051	SQUARE '	0	254,452	2.74	(57,042
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1.495.673.04	319.6B3	06-2046	SQUARE *	o	50,255	3.36	06-2051	SQUARE *	0	44 427	2.97	(5,828
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	14.558.00	3.440	06-2046	SQUARE *	ō	517	3.55	06-2051	SQUARE*	ō	419	2.88	(98
TOTAL PERRY	11,127,680.90	2,920.940				375, 444	3.37				310,010	2.79	(65,434
HAMILTON			22/20/20										
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,579,689,22 97,250,268,38	510,053	06-2049	SQUARE *	0	81,000 3,306,509	3.14	06-2053 06-2053	SQUARE *	0	72,693	2.82	(8,307
344.66 GENERATORS - SOLAR 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,772,233,22	19,572,646 1,881,141	06-2048	SQUARE*	0	3,306,509	3.40 3.40	06-2053	SQUARE*	0	2,728,403	2.81	(578,106
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	73,504.54	105.217	06-2048	SQUARE *	o	2,489	3.40	06-2053	SQUARE*	ŏ	(1,113)	(1.51)	(3,612
TOTAL HAMILTON	110,675,615.36	22,069,058	27-910			3,758,284	3.39	77,275			3,112,170	2.81	(644,094
SUWANNEE													
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	60.101.96	14,133	06-2047	SQUARE*	0	2,043	3.40	06-2052	SQUARE *	0	1,673	2.78	(370
344.66 GENERATORS - SOLAR 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	14,110,951.20 2.543,836.04	3,484,481 457,988	06-2047 06-2047	SQUARE *	0	478,361 85.982	3.39	06-2052 06-2052	SQUARE*	0	386,839 76,932	2.74	(91,522
TOTAL SUWANNEE	16,714,889.20	3,956,602	00-2047	SQUARE		566,386	3.39	00-2002	SQUARE	·	484,444	2.78	(101,942
DEBARY													
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,406.595.22	565.428	06-2050	SQUARE *	0	80,862	3.36	06-2055	SQUARE*	0	60,426	2.51	(20,436
344.66 GENERATORS - SOLAR	74,033,927.89	10,971,830	06-2050	SQUARE 1	0	2,487,540	3.36	06-2055	SQUARE *	0	2,069,645	2.80	(417,895
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TOTAL DEBARY	10,721,272.50 87,161,795.61	1,836,37D 13,373,628	06-2050	SQUARE *	0	36D,235 2,928,637	3.36 3.36	06-2055	SQUARE*	0	291,595	2.72	(68,640
LAKE PLACID													

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TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024 BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

				CLIRRI	ENT DEPRECIA	ATION RATES			PROPA	OSED DEPRE	CIATION RATES		
	ORIGINAL COST	BOOK	PROBABLE	SURVIVOR	NET	ANNUAL	ANNUAL	PROBABLE			ANNUAL	ANNUAL	INCREASE/
ACCOUNT	AS OF DECEMBER 31, 2024	DEPRECIATION RESERVE	RETIREMENT DATE	CURVE	SALVAGE	DEPRECIATION ACCRUALS	DEPRECIATION RATE	RETIREMENT DATE	SURVIVOR	NET	DEPRECIATION ACCRUALS	DEPRECIATION RATE	DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)=(7)×(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,613,404.17	430,102	06-2049	SQUARE *	0	88,594	3.39	06-2054	SQUARE *	0	74,000	2.83	(14,508)
344.66 GENERATORS - SOLAR 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	45,157.987.58 11,603.522.09	7,696.433 1,819.703	06-2049	SQUARE*	0	1,530,856 393,359	3.39 3.39	06-2054 06-2054	SQUARE*	0	1,271,176	2.81 2.86	(259,680) (61,366)
OTAL LAKE PLACID	59,374,913.84	9,946,238	06-2049	SQUARE"	U	2,012,869	3.39	00-2004	SQUARE	v	1,677,255	2.82	(335, 554)
PENTON													
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,242,044.90	1,032,699	06-2049	SQUARE*	0	212,230	3.40	06-2054	SQUARE *	0	176,768	2.83	(35,462)
344.66 GENERATORS - SOLAR 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	75,345,223.17 15,840,878.87	13,121,635 2,183,325	06-2049	SQUARE *	0	2,561,738 538,590	3.40	06-2054 06-2054	SQUARE*	0	2,111,421 463,439	2.80	(450,317) (75,151)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,881.13	5,499	06-2049	SQUARE *	0	2,206	3.40	06-2054	SQUARE *	0	2,010	3.10	(196)
DTAL TRENTON	97,493,028.07	16,343,158				3,314,764	3.40				2, 753, 638	2.82	(561, 126)
OLUMBIA 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8.690.697.13	993,144	06-2050	SQUARE *	0	291,138	3.35	06-2055	SQUARE*	0	252,627	2.91	(38,511)
344.66 GENERATORS - SOLAR	67,196,87B.11	13,937,474	06-2050	SQUARE*	0	2,929,815	3.36	06-2055	SQUARE*	0	2,404,313	2.76	(525,502)
45.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,985,123.69	1,419,889	06-2050	SQUARE *	0	301,002	3.35	06-2055	SQUARE *	0	248,285	2.76	(52,717)
46.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR TAL COLUMBIA	10.573.15	1,385	06-2050	SQUARE 1	0	3,522,309	3.35 3.36	06-2055	SQUARE*	0	2,905,527	2.86	(52)
ETTE													
41.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,931,094.09	970,099	06-2051	SQUARE '	D	230,632	3.33	06-2056	SQUARE*	0	189,444	2.73	(41,388)
14.66 GENERATORS - SOLAR 15.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	83,728,381.62 7,251.594.77	9,482,336 1,013,419	06-2051 06-2051	SQUARE *	0	2,788,155 241,479	3.33 3.33	06-2056 06-2056	SQUARE*	0	2,391,041 198,226	2.86	(397,114) (43,252)
TAL DUETTE	97,911,870.48	10,465,853	00*2001	SCHOARE"	U	3,260,465	3.33	00-2000	SQUARE"	o	2,778,711	2.84	(481,754)
NTA FE													
11.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,043,404.40	1,455,113	06-2051	SQUARE *	0	334,445	3.33	06-2056	SQUARE*	0	272,904	2.72	(61,541)
44.66 GENERATORS - SOLAR 45.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	84,537.374.36 9.905.821.91	10,233.025 1,275.809	06-2051 06-2051	SQUARE*	0	2.815,095	3.33 3.33	06-2056 06-2056	SQUARE*	Ü	2,361,117 239,276	2.79	(453,978) (63,958)
FAL SANTA FE	103,386,600.67	12,963,948				3,442,774	3.33				2,873,297	2.78	(569,477)
IN RIVERS	*****		*****				***	** ***					
11.66 STRUCTURES AND IMPROVEMENTS - SOLAR 14.66 GENERATORS - SOLAR	7,305,874,14 67,787,978,36	1,080,887 7,084,700	06-2051 06-2051	SQUARE *	0	243,266 2,257,340	3.33	06-2056 06-2056	SQUARE*	0	197,907	2.71	(45,479) (328,415)
5.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	19,089,172.67	2,824.198	06-2051	SQUARE *	0	635,669	3.33	06-2056	SQUARE*	ő	516,841	2.71	(118,828)
AL TWIN RIVERS	94, 183,025.17	10,989,785				3,136,295	3.33				2,643,573	2.81	(492, 722)
ETE PIER	1,452.082.97	222,865	06-2049	COLLEGE		40.220	2.20	00.0054	SQUARE*	0	41,711	2.87	7.516
14.66 GENERATORS - SOLAR 15.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	93.671.18	14,377	06-2049 06-2049	SQUARE *	0	49,228 3,175	3.39 3.39	06-2054 06-2054	SQUARE *	0	41,711 2,691	2.87	(7,515) (484)
AL ST PETE PIER	1,545,754.15	237,242				52,401	3.39				44, 402	2.87	(7,999)
TRAIL													
1.66 STRUCTURES AND IMPROVEMENTS - SOLAR 4.66 GENERATORS - SOLAR	13,057,220 46 67,565,184 36	1,044,332 5,403,944	06-2052 06-2052	SQUARE *	0	434,805 2,249,921	3.33	06-2057 06-2057	SQUARE*	0	369,969 1,914,421	2 83 2 83	(64,836) (335,500)
14.06 GENERATORS - SOLAR 15.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	26,988,429.25	2,158.567	06-2052	SQUARE *	0	2,249,921 89B,715	3.33	06-2057	SQUARE *	0	764,702	2.83	(134,013)
FAL BAY TRAIL	107,610,834.07	3,606,842				3,583,441	3.33		,	_	3,049,092	2.83	(534,349)
RT GREEN	40.004.5	ora :	00 2050	course:		240	0.00	00.005	COLUMNS		201	2.00	
11.66 STRUCTURES AND IMPROVEMENTS - SOLAR 14.66 GENERATORS - SOLAR	10,321,964.99 86,882.074.88	856,466 7,209,046	06-2052	SQUARE *	0	343,721 2,893,173	3.33	06-2057 06-2057	SQUARE*	0	291,515 2,453,743	2.82	(52,206) (439,430)
45.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	9,050,057.31	750,929	06-2052	SQUARE *	0	301,367	3.33	06-2057	SQUARE *	0	255,594	2.82	(45,773)
TAL FORT GREEN	106, 254, 097.18	3,816,440				3,538,261	3.33				3,000,852	2.82	(537,409)
NDY CREEK 41.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,845.437.26	735.011	06-2052	SQUARE*	0	294,553	3.33	06-2057	SQUARE*	0	249,782	2.82	(44,771)
44.66 GENERATORS - SOLAR	74,453,841.D1	6,186,737	06-2052	SQUARE *	0	2,479,313	3.33	06-2057	SQUARE*	0	2,102,467	2.B2 2.B2	(376,846)
45.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TAL SANDY CREEK	7,755,472.34 91,054,750.61	644,440 7,566,188	06-2052	SQUARE *	0	258,257 3,032,123	3.33	06-2057	SQUARE *	0	219,003 2,571,252	2.82	(39,254)
	31,000,100.01	3,300,100				0,002,120	5.30				4011,206	2.02	(400,071)
ARLIE CREEK 41.66 STRUCTURES AND IMPROVEMENTS - SOLAR	9,148,229.52	698,254	06-2052	SQUARE '	0	304,638	3.33	06-2057	SQUARE*	0	260,239	2.84	(44,397)
44.66 GENERATORS - SOLAR	75,166,699.80	5,716,575	06-2052	SQUARE '	0	2,503,051	3.33	06-2057	SQUARE*	0	2,138,901	2.85	(364,150)
45.86 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TAL CHARLIE CREEK	13,760,900.37 98,075,829.69	1,050,324 7,465,153	06-2052	SQUARE *	0	458,238 3,265,925	3.33	06-2057	SQUARE*	U	391,456 2,790,596	2.84 2.85	(66,782) (475,329)
W SQLAR 2023													
41.66 STRUCTURES AND IMPROVEMENTS - SOLAR 44.66 GENERATORS - SOLAR	32,471,053.95 348.114.658.77	1,621,929 17,388.327	06-2053 06-2053	SQUARE *	0	1,081,286	3.33	06-2058 06-2058	SQUARE *	0	921,695	2.84	(159,591)
44.66 GENERATORS - SOLAR 45.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	348,114,658.77 57,086,520.56	17,388,327 2,851,422	06-2053	SQUARE *	0	11,592,218	3.33 3.33	06-2058	SQUARE*	0	9,881,277 1,620,379	2.84 2.84	(1,710,941) (260,569)
46.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	59.941.63	2.994	06-2053	SQUARE *	o	1,996	3.33	06-2058	SQUARE*	č	1,701	2.84	(295)
FAL NEW SQLAR 2023	437,731,174.91	21,864,672				14,576,448	3.33				12,425,052	2.84	(2, 151, 396)
W SOLAR 2024 M1.66 STRUCTURES AND IMPROVEMENTS - SOLAR	34,744.917.36	578 503	06-2054	SQUARE*	0	1,157,006	3.33	06-2059	SQUARE*	0	991,193	2.85	(165,813)
344.66 GENERATORS - SOLAR	372,492,222.44	6,201.996	06-2054	SQUARE *	0	12,403,991	3.33	05-2059	SQUARE*	0	10,626,348	2.85	(1.777,643)
											10.000.000		

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DUKE ENERGY FLORIDA

				CURRE	NT DEPRECIA	TION RATES			PROPO	SED DEPRE	CIATION RATES		
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/ DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)=(7)×(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)/(1)	(13)=(11)-(6)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR 346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	61,083,071.01 64,139,18	1,017,033 1,068	06-2054 06-2054	SQUARE*	0	2,034,066 2,136	3.33 3.33	06-2059 05-2059	SQUARE *	0	1,742,560 1,930	2.85 2.85	(291,506 (306
TOTAL NEW SOLAR 2024	458,384.349.99	7,798.599		040.112		15,597,199	3.33	VII 2400		v	13,361,931	2.85	(2.235, 268
348.00 BATTERY STORAGE	24,055,701.49	4,774,534		15-S3	0	1,645,410	6.84		10-83	0	2,961,777	12.31	1,316,367
TOTAL SOLAR PRODUCTION PLANT	2,125,236,274.53	188,322,573				71,875,738	3.38				62,384,331	2.93	(9,511,407
TOTAL PRODUCTION PLANT	10,240,352,721.82	3,722,112,511				465,993,476	4.55				405,234,323	3.96	(60,759,153
TRANSMISSION PLANT													
350.01 RIGHTS OF WAY	110,259,522.28	27,889,028		75-R3	0	1,341,838	1.22		75-R3	0	1,341,838	1.22**	15
352.00 STRUCTURES AND IMPROVEMENTS	103,433,228.65	14,790,785		75-R2.5	(15)	1,492,705	1.44 1.81		75-R2.5	(15)	1,492,705	1.44 **	-
353.00 STATION EQUIPMENT 353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS	2,128,150,435,41 109,551,715,37	153,686,548 29,560,705		53-R0.5 53-R0.5	0	38,603,659 1,987,217	1.81		53-R0.5 53-R0.5	0	38,603,659 1,987,217	1.81 **	-
353.02 STATION EQUIPMENT - MAJOR EQUIPMENT	47,508.58	2,562		53-R0.5	ő	862	1.81		53-R0.5	ů.	962	1.91 **	
353.91 STATION EQUIPMENT - ENERGY CONTROL	59,549,559.30	17,912,779		17-L2	ò	678,203	1.14		17-L2	ò	679,203	1.14 **	_
354.00 TOWERS AND FIXTURES	81,443,652.60	62,975,095		65-R3	(25)	1,072,168	1.32		65-R3	(25)	1,072,168	1.32 **	-
355.00 POLES AND FIXTURES	2,530,489,715.02	399,093,054		38-R2	(25)	B2,493,965	3.26		38-R2	(25)	82,493,965	3.26 **	-
356.00 OVERHEAD CONDUCTORS AND DEVICES 357.00 UNDERGROUND CONDUIT	1,297,216.023.15 40,931.204.92	127,279,025 9,381,368		55-R1.5 55-R3	(20)	24,324,309 477,369	1.88		55-R1.5 56-R3	(20)	24,324,309 477,309	1.68 **	-
358.00 UNDERGROUND CONDUCTORS AND DEVICES	87 773 141 49	28.482.007		50-R3	0	1749487	1.99		50-R3	0	1,749,487	1.99**	
359.00 ROADS AND TRAILS	49,871,005.85	3,765,733		90-R3	۵	463,945	0.93		90-R3	ő	453,945	D.93 **	
TOTAL TRANSMISSION PLANT	8,598,716,712.62	875,038,689				154,685,725	2.34				154,685,725	2.34	-
DISTRIBUTION PLANT													
360.01 RIGHTS OF WAY	103,578,775,61	2.185.802		75-R3	0	1,427,641	1.38		75-R3	0	1,427,841	1.38 ~	
361.00 STRUCTURES AND IMPROVEMENTS	161,141,281.83	4,730,086		75-R2	(10)	2,289,717	1.42		75-R2	(10)	2,289,717	1.42 **	-
362.00 STATION EQUIPMENT	1,778,499,890.68	116,175,175		60-R0.5	(10)	32,012,998	1.80		60-R0.5	(10)	32,012,990	1.80 **	-
363.00 ENERGY STORAGE EQUIPMENT 364.00 POLES, TOWERS AND FIXTURES	78,530,330.00 1.320,474,987,40	959,772 412,919,823		n/a 32-R4	n/a (35)	5,418,593 55,523,164	6.90 4.20		10-S3 32-R4	(35)	5,418,593 55,523,164	4.20**	-
365.00 OVERHEAD CONDUCTORS AND DEVICES	1,593,620.482.23	225,700.032		38-R0.5	(20)	43.511,741	2.73		36-R0.5	(20)	43,511,741	2.73 **	
365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	12,246,452.19	1,820,896		36-R0.5	(20)	334,374	2.73		36-R0.5	(20)	334,374	2.73 **	-
366.00 UNDERGROUND CONDUIT	538,049.416.82	91,973,443		67-R2.5	(5)	8.468,513	1.57		67-R2.5	(5)	8,468,513	1.57 **	-
367.00 UNDERGROUND CONDUCTORS AND DEVICES	1,448,316.375.82	409,291,916		35-R2	(5)	42,754,299	2.95		35-R2	(5)	42,754,299	2.95 **	-
368.00 LINE TRANSFORMERS	1,327,168,859.06	311,264,490		31-R2	(10)	38,355,180	2.89		31-R2	(10)	38,355,180	2.89 **	
369.01 SERVICES - UNDERGROUND 369.02 SERVICES - OVERHEAD	519,460,084,28 169,726,707.66	211,109,941 11,893,212		43-R0.5 34-R3	(5) (40)	11,592,865 6,872,600	2.23 4.05		43-R0.5	(5)	11,592,865 6,872,830	4.05 ***	
370.00 METERS	23.024.936.68	2.713.870		18-R0.5	(8)	1.374.674	5.97		18-R0.5	(8)	1,374,674	5.97 **	
370.02 METERS - AMI	393,066,775,95	137,489,229		15-52.5	0	26,204,452	6.67		15-52.5	0	26,204,452	6.67 **	_
370,70 EV CHARGERS - DC FAST CHARGERS	4,654,831.43	930.966		10	0	465,483	10.00		10-R2.5	ò	465,483	10.00 **	-
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	13,249,791.02	1,281,914		25-R2	0	481,058	3.63		25-R2	0	481,058	3.63 **	
371.70 EV CHARGERS - L2 CHARGERS 373.00 STREET LIGHTING AND SIGNAL SYSTEMS	21,040,680.00 709,306,972.52	2,151,057 193,830,599		10 25-S0	(10)	2,104,068 30,003,6 6 5	10.00	***	7-R2.5 25-S0	(10)	2,104,068 30,003,885	4.23 **	-
TOTAL DISTRIBUTION PLANT	10,215,157,631.18	2,137,102,221				309,195,535	3.03				309,195,535	3.03	
GENERAL PLANT													
390,00 STRUCTURES AND IMPROVEMENTS	423,332,696.45	80,193,964		35-R0.5	(5)	12.572,963	2.97		35-R0.5	(5)	12,286,152	2.90	(306,811
392.10 PASSENGER CARS	3,097.901.07	2,054,887		e-R3	20	82,094	2.65		9-R3	20	59,723	1.93	(22,371
392.20 LIGHT TRUCKS	4,363,690.20	1,390,489		9-53	20	(243,930)	(5.59)		9-83	2D	341,539	7.B3	585,469
392.30 HEAVYTRUCKS	26,894,062.38	16,225,972		12-82	20	1,861,069	6.92		12-S2	2D	1,204,847	4.48	(656,222
392.40 SPECIAL TRUCKS 392.50 TRAILERS	21,123,427.58 22,907,475.55	12,317,878 8,630,642		15-L2.5 22-S0	20	2,836,876	13.43 4.77		15-L2.5 22-S0	20	789,804 951,155	3.74 4.15	(2,047,072
396.00 POWER OPERATED EQUIPMENT	20,577,047.69	6,304,397		18-L1.5	5	2,646,209	12.86		18-L1.5	5	1,010,206	4.91	(1.636,002
TOTAL GENERAL PLANT	522,295,690.92	127,118,227				20,847,967	3.99				16,623,426	3.18	(4,224,541
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	17,336,170,034.72	3,139,259,137				484,729,227	2.80				480,504,686	2.77	(4,224,541
TOTAL DEPRECIABLE PLANT	27,576,522,756.54	6,861,371,648				950,722,703	3.45				885,739,009	3.21	(64,983,694
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED													
INTANGIBLE PLANT													
302.00 FRANCHISES AND CONSENTS	8.450.028.12	5,693,608											
303.03 MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT	5,235.262.42	4,974,488											
303.05 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	320,137,187.25	279,389,251											
303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT	81,935.349.77	57,724,800											

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DUKE ENERGY FLORIDA

				CURR	ENT DEPRECIA	TION RATES			PROP	OSED DEPRE	IATION RATES		
ACCOUNT	ORIGINAL COST AS OF	BOOK DEPRECIATION	PROBABLE RETIREMENT	SURVIVOR	NET	ANNUAL DEPRECIATION	ANNUAL DEPRECIATION	PROBABLE RETIREMENT	SURVIVOR	NET	ANNUAL DEPRECIATION	ANNUAL DEPRECIATION	INCREASE
ACCOUNT	DECEMBER 31, 2024 (1)	RESERVE (2)	DATE (3)	CURVE (4)	SALVAGE (5)	ACCRUALS (6)=(7)x(1)	(7)	DATE (8)	CURVE (9)	SALVAGE (10)	ACCRUALS (11)	(12)=(11)/(1)	(13)=(11)-(6
303.15 MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	90,568,032.29	42,438,693											
TOTAL INTANGIBLE PLANT	506,325,859.85	390,220,840											
LAND AND LAND RIGHTS		300,000											
ENTE ALE ENTE RIGHTS													
310.00 STEAM PRODUCTION LAND	4,299.676.74	2,148											
320.00 NON-DEPR LAND AND LAND RIGHTS	0	(4,605,694)											
340.00 OTHER PRODUCTION LAND	38,839,616.63	(102,244)											
340.66 SOLAR PRODUCTION LAND	19,731.64												
350.00 TRANSMISSION LAND	86,771,423.87	(3,064,398)											
360.00 DISTRIBUTION LAND	57,323.318.88	3,734.974											
389.00 GENERAL LAND	17,450.743.26	(556)											
TOTAL LAND AND LAND RIGHTS	204,704,511.02	(4,055,771)											
AMORTIZED ACCOUNTS													
312.91 BOILER PLANT EQUIPMENT - 5 YR AMORT	1,712,735.67	685.094											
316.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	1,761,622,12	704.649											
316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	682,406,52	182,011											
346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION	3,211,29	3.197											
346.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	123,195,39	49,278											
346.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	45,196.78	12,913											
381.00 OFFICE FURNITURE AND EQUIPMENT	30,829,774.95	26.845.175											
391.01 ELECTRONIC DATA PROCESSING	62,343,390,52	17,496,650											
393.00 STORES EQUIPMENT	8.272.535.37	2.616.747											
384.00 TOOLS, SHOP AND GARAGE EQUIPMENT	110,989.383.54	69.812.295											
305.00 LABORATORY EQUIPMENT	505,775,86	(1,099.853)											
397.00 COMMUNICATION EQUIPMENT	121,471.032.86	61,110.465											
398.00 MISCELLANEOUS EQUIPMENT	8,018,465.00	2,220,043											
398.91 MISCELLANEOUS EQUIPMENT - ENERGYCONT	1,450.800.57	414,929											
TOTAL AMORTIZED ACCOUNTS	348,109,526.44	181,053,594											
CAPITAL RECOVERY SCHEDULE													
311-316 BARTOW-ANCLOTE PIPELINE		(2,482.673)											
311-316 BARTOW UNITS 1 THROUGH 3		(2,776,448)											
311-316 CRYSTAL RIVER UNITS 1 AND 2		8,773											
311-316 SUWANNEE RIVER UNITS 1 THROUGH 3		(6,058,929)											
341-346 AVON PARK UNITS 1 AND 2		(1,142,744)											
341-346 HIGGINS UNITS 1 THROUGH 4		(431,893)											
341-346 TURNER UNITS 1 THROUGH 4		(5,135,425)											
341-346 RIO PINAR UNIT 1		399.617											
TOTAL CAPITAL RECOVERY SCHEDULE		(17,619,631.57)											
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	1,059,139,897.31	549,599,031											
TOTAL ELECTRIC PLANT	28,635,662,653.85	7,410,970,680											
* CLIRVE SHOWN IS INTERIM SURVIVOR CLIRVE. LIFE SPAN METHOD IS LISE	TD.												

CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 DEPRECIATION RATES FOR TRANSMISSION AND DISTRIBUTION ARE THE SAME AS THE CURRENT DEPRECIATION RATES FOR THESE ACCOUNTS.
 CURRENTLY JURIFICATED RATE FOR DO FAST CHARGERS

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
	1.7	(2)	(0)	(4) (2)(0)
STEAM PRODUCTION PLANT				
ANCLOTE STEAM PLANT				
ANCLOTE UNITS 1 AND 2				
311.00 STRUCTURES AND IMPROVEMENTS	47,582,599.77	26,238,829	27,448,504	(1,209,675)
312.00 BOILER PLANT EQUIPMENT	232,566,150.49	137,816,391	108,691,710	29,124,681
314.00 TURBOGENERATOR UNITS	164,605,220.27	101,945,753	81,941,655	20,004,098
315.00 ACCESSORY ELECTRIC EQUIPMENT	40,416,326.37	25,105,275	21,350,272	3,755,003
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,260,469.57	6,548,821	4,987,911	1,560,910
TOTAL ANCLOTE UNITS 1 AND 2	495,430,766.47	297, 655,069	244,420,052	53,235,017
TOTAL ANCLOTE STEAM PLANT	495,430,766.47	297,655,069	244,420,052	53,235,017
CRYSTAL RIVER STEAM PLANT				
CRYSTAL RIVER UNITS 4 AND 5				
311.00 STRUCTURES AND IMPROVEMENTS	491,942,810.31	254,624,330	303,562,050	(48,937,720)
312.00 BOILER PLANT EQUIPMENT	1,748,756,395.50	1,013,553,619	1,108,605,862	(95.052,243)
314.00 TURBOGENERATOR UNITS	353,386,402,73	204,652,277	249,612,422	(44.960,145)
315.00 ACCESSORY ELECTRIC EQUIPMENT	189.292,302.54	107,751,804	130,612,781	(22.860,977)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	41.549.297.74	22.866.077	23.901.861	(1,035,784)
TOTAL CRYSTAL RIVER UNITS 4 AND 5	2,824,927,208.82	1,603,448,105	1,816,294,976	(212,846,871)
CRYSTAL RIVER RAIL CARS				
312.00 BOILER PLANT EQUIPMENT	3,679,303.33	2,547,149	2,755,404	(208,255)
TOTAL CRYSTAL RIVER RAIL CARS	3,679,303,33	2,547,149	2,755,404	(208.255)
TOTAL CRYSTAL RIVER STEAM PLANT	2,828,606,512.15	1,605,995,254	1,819,050,380	(213,055,126)
TOTAL STEAM PRODUCTION PLANT	3,324,037,278.62	1,903,650,324	2,063,470,432	(159,820,108)
COMBINED CYCLE PRODUCTION PLANT				
BARTOW COMBINED CYCLE PLANT				
BARTOW UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	93,720,402.36	95,760,312	31,771,555	63,988,757
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45,199,468.01	63,996,954	14,269,493	49,727,461
343.00 PRIME MOVERS - GENERAL	429,196,967.18	(46, 179, 037)	119,361,401	(165,540,438)
343.10 PRIME MOVERS - ROTABLE PARTS	95.956,331.77	14,543,791	11,281,910	3.261,881
344.00 GENERATORS	44,532,239,27	1,307,577	10,324,780	(9,017,203)

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
	(1)	(2)	(3)	(4)=(2)-(3)
345.00 ACCESSORY ELECTRIC EQUIPMENT	40,947,935.84	14,855,898	13,226,587	1,629,311
346,00 MISCELLANEOUS POWER PLANT EQUIPMENT	32.981,650.53	6,831,393	8,362,204	(1,530,811)
TOTAL BARTOW UNIT 4	782,534,994.96	151,116,887	208,597,930	(57,481,043)
TOTAL BARTOW COMBINED CYCLE PLANT	782,534,994.96	151,116,887	208,597,930	(57,481,043)
CITRUS COMBINED CYCLE PLANT				
CITRUS UNITS 1 AND 2				
341.00 STRUCTURES AND IMPROVEMENTS	128,195,624,36	103,677,217	18,299,769	85,377,448
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	221,420,258.97	13,028,918	31,711,986	(18,683,068)
343.00 PRIME MOVERS - GENERAL	741,297,562.49	61,953,476	97,181,544	(35,228,068)
343.10 PRIME MOVERS - ROTABLE PARTS	183,280,962,27	18,257,079	32,225,483	(13,968,404)
344.00 GENERATORS	16,200,754.81	15,449,583	2,244,384	13,205,199
345,00 ACCESSORY ELECTRIC EQUIPMENT	121,897,707.10	30,240,468	19,081,979	11,158,489
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,228,549.19	6,297,979	988,801	5,309,178
TOTAL CITRUS UNITS 1 AND 2	1.418,521.419.19	248,904,720	201,733,946	47,170,774
TOTAL CITRUS COMBINED CYCLE PLANT	1,418,521,419.19	248,904,720	201,733,946	47,170,774
OSPREY COMBINED CYCLE PLANT				
OSPREY ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	90,271,971.20	42,640,950	32,932,949	9,708,001
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,540,305.99	8,238,264	6,412,550	1,825,714
343.00 PRIME MOVERS - GENERAL	185,111,622.50	86,887,630	68,095,581	18,792,049
343.10 PRIME MOVERS - ROTABLE PARTS	58,678,433,74	21,356,554	17,977,370	3,379,184
344.00 GENERATORS	33,184,504,84	16,656,177	14,031,155	2,625,022
345.00 ACCESSORY ELECTRIC EQUIPMENT	42,994,257.49	24,548,565	18,833,057	5,715,508
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,901,465.48	4,686,134	3,661,093	1,025,041
TOTAL OSPREY ENERGY CENTER	434,682.561.24	205,014,273	161,943,755	43,070,518
TOTAL OSPREY COMBINED CYCLE PLANT	434,682,561.24	205,014,273	161,943,755	43,070,518
HINES ENERGY COMBINED CYCLE PLANT				
HINES ENERGY COMPLEX UNIT 1				
341.00 STRUCTURES AND IMPROVEMENTS	68,493,890.37	30,128,880	30,257,673	(128,793)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	19,474,758,27	14,399,990	9,741,525	4,658,465
343.00 PRIME MOVERS - GENERAL	214,754,508.30	73,510,829	70,134,643	3,376,186
343.10 PRIME MOVERS - ROTABLE PARTS	91,643,841.96	19,580,222	23,232,646	(3,652,424)
344.00 GENERATORS	48,657,531.65	27,965,478	25,083,546	2,881,932
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,828,131.76	21,816,804	19,986,663	1,830,141
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,510,368.97	3,913,014	4,138,009	(224,995)
TOTAL HINES ENERGY COMPLEX UNIT 1	514,363,031.28	191,315,217	182,574,705	8,740,512

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
ACCOUNT	(1)	(2)	(3)	(4)=(2)-(3)
HINES ENERGY COMPLEX UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	21.325.632.99	13.562.435	9.112.684	4.449.751
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12.989.944.47	6,704,262	6.146.677	557,585
343.00 PRIME MOVERS - GENERAL	110.382.487.52	19.160.242	36.605.392	(17.445.150)
343.10 PRIME MOVERS - ROTABLE PARTS	66.184.577.50	6.460.399	16.300.994	(9.840,595)
344.00 GENERATORS	37,907,796.52	15,383,823	16,822,086	(1,438,263)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19.333.719.67	7,533,465	8,498,231	(964,766)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3.052.178.75	1.656.116	1,497,917	158,199
TOTAL HINES ENERGY COMPLEX UNIT 2	271,176,337.42	70,460,742	94, 983, 981	(24,523,239)
HINES ENERGY COMPLEX UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	11,336,174.87	4,447,258	4,706,618	(259,360)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	15,089,457.52	(18,638,302)	6,455,048	(25,093,350)
343.00 PRIME MOVERS - GENERAL	128,203,896.82	47,063,113	41,556,269	5,506,844
343.10 PRIME MOVERS - ROTABLE PARTS	15,094,251.97	4,037,886	3,046,767	991,119
344.00 GENERATORS	54,825,570.98	35,396,873	22,259,181	13,137,692
345,00 ACCESSORY ELECTRIC EQUIPMENT	23,403,938.11	13,662,508	9,901,208	3,761,300
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,666,136.13	1,070,651	857,585	213,266
TOTAL HINES ENERGY COMPLEX UNIT 3	250,619.426.40	87,040,186	88,782,676	(1,742,490)
HINES ENERGY COMPLEX UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	15,099,834.63	9,859,070	5,124,614	4,734,456
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,787,851.96	4,245,262	2,969,241	1,276,021
343.00 PRIME MOVERS - GENERAL	153,428,720,80	31,442,367	40,153,077	(8,710,710)
343.10 PRIME MOVERS - ROTABLE PARTS	57,837,107,77	9,872,050	12,086,104	(2,214,054)
344.00 GENERATORS	47,487,798.71	19,319,277	17,408,670	1,910,607
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,914,929.67	14,135,047	9,793,930	4,341,117
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,174,447.90	1,880,694	3,165,705	(1,285,011)
TOTAL HINES ENERGY COMPLEX UNIT 4	316,730,691.44	90,753,767	90,701,341	52,426
TOTAL HINES ENERGY COMBINED CYCLE PLANT	1,352,889,486.54	439,569,913	457,042,703	(17,472,790)
TIGER BAY COGENERATION				
TIGER BAY COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	12,006,530.32	5,244,841	7,016,644	(1,771,803)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,651,591.32	985,222	2,406,161	(1,420,939)
343.00 PRIME MOVERS - GENERAL	31,070,538.39	7,708,675	12,815,456	(5,106,781)
343.10 PRIME MOVERS - ROTABLE PARTS	23,463,898,76	4,677,274	8,781,631	(4,104,357)
344.00 GENERATORS	10,850,295.54	4,393,689	6,115,135	(1,721,446)

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
	(1)	(2)	(3)	(4)=(2)-(3)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,033,735.87	2,317,825	4,267,547	(1,949,722)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,745,446.32	659,080	1,023,276	(364,196)
TOTAL TIGER BAY COGENERATION	93,822,036,52	25,986,606	42,425,850	(16, 439, 244)
TOTAL TIGER BAY COGENERATION	93,822,036.52	25,986,606	42,425,850	(16,439,244)
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,082,450,498.45	1,070,592,399	1,071,744,184	(1,151,785)
SIMPLE CYCLE PRODUCTION PLANT				
BARTOW PEAKING				
BARTOW UNITS 1 AND 3				
341.00 STRUCTURES AND IMPROVEMENTS	2,024,591.17	1,369,448	989,065	380,383
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,417,718.30	2,669,277	2,170,532	498,745
343,00 PRIME MOVERS - GENERAL	11,261,919.71	6,000,540	6,569,885	(569,345)
344.00 GENERATORS	4,817,918.84	5,059,294	3,794,632	1,264,662
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,846,400.78	2,169,162	2,355,415	(186,253)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	288,160.46	66,291	156,419	(90,128)
TOTAL BARTOW UNITS 1 AND 3	25,656,709.26	17,334,011	16,035,948	1,298,063
BARTOW UNITS 2 AND 4				
341.00 STRUCTURES AND IMPROVEMENTS	606,249.55	176,005	540,808	(364,803)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	167,146.01	163,225	150,424	12,801
343.00 PRIME MOVERS - GENERAL	13,744,069.55	6,590,932	10,520,334	(3,929,402)
344.00 GENERATORS	2,494,674.18	2,011,967	2,205,023	(193,056)
345.00 ACCESSORY ELECTRIC EQUIPMENT	298,332.54	187,256	249,495	(62,239)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,304,654.21	396,020	1,643,313	(1,247,293)
TOTAL BARTOW UNITS 2 AND 4	21,615,126.04	9,525,405	15,309,397	(5,783,992)
TOTAL BARTOW PEAKING	47,271,835.30	26,859,416	31,345,345	(4,485,929)
BAYBORO PEAKING				
BAYBORO UNITS 1 THROUGH 4				
341.00 STRUCTURES AND IMPROVEMENTS	2,000,348.95	2,067,221	1,844,133	223,088
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,918,698.73	2,066,575	1,807,688	258,887
343.00 PRIME MOVERS - GENERAL	17,747,817.33	12,910,728	16,366,173	(3,455,445)
344.00 GENERATORS	3,896,002.33	4,242,733	3,673,020	569,713
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,512,283.31	1,249,470	1,373,272	(123,802)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	577,277.04	579,469	523,648	55,821
TOTAL BAYBORO UNITS 1 THROUGH 4	27,652,427.69	23,116,196	25,587,934	(2,471,738)
TOTAL BARTOW PEAKING	27,652,427.69	23,116,196	25,587,934	(2,471,738)

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ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
Account	(1)	(2)	(3)	(4)=(2)-(3)
DEBARY PEAKING				
DEBARY UNITS 2 THROUGH 6				
341.00 STRUCTURES AND IMPROVEMENTS	6.210,264.52	6,915,001	5,488,126	1.426,875
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,282,898.23	10,130,054	9,191,347	938,707
343.00 PRIME MOVERS - GENERAL	26,653,742.68	32,026,356	24,000,684	8,025,672
344.00 GENERATORS	7.868.742.04	11.158.396	7.550.791	3.607.605
345.00 ACCESSORY ELECTRIC EQUIPMENT	7.007.923.65	7.874.123	6.216.079	1,658,044
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1.489.071.94	1.016.841	1,212,526	(195,685)
TOTAL DEBARY UNITS 2 THROUGH 6	59,512,643.06	69,120,772	53,659,553	15,461,219
DEBARY UNITS 7 THROUGH 10				
341.00 STRUCTURES AND IMPROVEMENTS	7,382,724.97	4,021,044	3,442,649	578,395
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,691,276.44	9,411,639	5,002,656	4,408,983
343.00 PRIME MOVERS - GENERAL	77,093,329.41	65,943,316	43,540,452	22,402,864
343.10 PRIME MOVERS - ROTABLE PARTS	3,349,494.52	30,957	233,791	(202,834)
344.00 GENERATORS	19,827,030.40	18,516,994	13,098,746	5,418,248
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,731,185.34	4,914,633	3,969,633	945,000
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,136,152,60	686,275	663,765	22,510
TOTAL DEBARY UNITS 7 THROUGH 10	124,211,193.68	103,524,857	69,951,692	33,573,165
TOTAL DEBARY PEAKING	183,723,836.74	172,645,629	123,611,245	49,034,384
INTERCESSION CITY PEAKING				
INTERCESSION CITY UNITS 1 THROUGH 6				
341.00 STRUCTURES AND IMPROVEMENTS	6,460,210,45	2.611.270	3.392.371	(781,101)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,218,886.58	(2.105.589)	3,198,263	(5,303,852)
343.00 PRIME MOVERS - GENERAL	30.598.075.01	21.881.858	18.331.144	3,550,714
344.00 GENERATORS	6.033.616.14	2.795.919	3,246,317	(450.398)
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,260,250,93	4.005.867	3,752,122	253.745
346 DD MISCELLANEOUS POWER PLANT EQUIPMENT	1.918.301.38	1,200,663	1,057,118	143,545
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6	57,489,342.49	30,389,987	32,977,335	(2,587,348)
INTERCESSION CITY UNITS 7 THROUGH 10				
341.00 STRUCTURES AND IMPROVEMENTS	10,458,627.44	8,793,547	6,703,686	2,089,861
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,223,597.18	5,740,505	5,134,983	605,522
343.00 PRIME MOVERS - GENERAL	79,743,189.19	50,434,553	38,962,622	11,471,931
343.10 PRIME MOVERS - ROTABLE PARTS	6,316,102.71	947,667	807,505	140,162
344.00 GENERATORS	18,478,191.88	14,793,572	11,722,621	3,070,951
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,326,245.55	5,199,477	4,111,362	1,088,115
346,00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,091,865.99	750,348	629,785	120,563
TOTAL INTERCESSION CITY UNITS 7 THROUGH 10	131,637,819.94	86,659,669	68,072,564	18,587,105

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
ACCOUNT	(1)	(2)	(3)	(4)=(2)-(3)
INTERCESSION CITY UNIT 11				
341.00 STRUCTURES AND IMPROVEMENTS	2.123.396.81	1,713,643	1.215.344	498.299
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,930,623,85	1,428,994	1,160,644	268.350
343.00 PRIME MOVERS - GENERAL	25.196.412.69	20.957.417	12.787.551	8.169,866
344.00 GENERATORS	4.183,183.34	3,704,584	2.510.961	1.193,623
345.00 ACCESSORY ELECTRIC EQUIPMENT	4.785.400.55	3,948,589	2,861,944	1,086,645
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	257.487.22	188.466	132.961	55,505
TOTAL INTERCESSION CITY UNIT 11	38,476,504.46	31,941,692	20,669,405	11,272,287
INTERCESSION CITY UNITS 12 THROUGH 14				
341.00 STRUCTURES AND IMPROVEMENTS	1.569.822.33	1,004,080	751.687	252.393
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,206,204,18	3.005,261	2.352.796	652,465
343.00 PRIME MOVERS - GENERAL	65.026,103.12	24,728,834	24,560,038	168,796
343.10 PRIME MOVERS - GENERALE PARTS	1,410,035.11	46,531	88.889	(42,358)
344.00 GENERATORS	17,766,619,90	8,703,771	8,793,630	(89,859)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9.840.894.39			
		4,139,255	4,278,953	(139,698)
346,00 MISCELLANEOUS POWER PLANT EQUIPMENT	158,572.66	153,275	53,990	99,285
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	100, 978, 251, 69	41,781.007	40,879,983	901,024
TOTAL INTERCESSION CITY PEAKING	328,581,918.58	190,772,355	162,599,287	28,173,0 6 8
SUWANNEE RIVER PEAKING				
SUWANNEE RIVER UNITS 1 THROUGH 3				
341.00 STRUCTURES AND IMPROVEMENTS	7,469,390,35	3.215.312	3,171,366	43.946
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,575,734,49	5,576,481	4.754,590	821.891
343.00 PRIME MOVERS - GENERAL	29.049.006.77	21,211,367	17,218,737	3,992,630
344.00 GENERATORS	7.189.869.25	5,905,217	4.257,470	1,647,747
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,570,026,31	2,226,018	3,356,957	(1,130,939)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2.247.634.80	416,968	959,742	(542,774)
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	60,101,661,97	38,551,363	33,718,862	4,832,501
TOTAL SUWANNEE RIVER PEAKING	60,101,661.97	38,551,363	33,718,862	4,832,501
UNIVERSITY OF FLORIDA COGENERATION				
UNIVERSITY OF FLORIDA COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	8,662,876.52	5,650,132	4,262,690	1.387,442
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,655,241,68	3,395,023	3,673,375	(278,352)
343.00 PRIME MOVERS - GENERAL	32.206.792.65	24.932.698	11.305.448	13.627.250
344.00 GENERATORS	5,811,572,48	193,843	2.335.109	(2,141,266)
345.00 ACCESSORY ELECTRIC EQUIPMENT		542,520	3,468,589	
345,00 ACCESSORT ELECTRIC EQUIPMENT	6,393,743.95	542,520	3,468,589	(2,926,069)

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
, and the same of	(1)	(2)	(3)	(4)=(2)-(3)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,566,762.66	298,277	796,769	(498,492)
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	35,012,492	25,841,980	9,170.512
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	35,012,492	25,841,980	9,170,512
TOTAL SIMPLE CYCLE PRODUCTION PLANT	708,628,670.22	486,957,451	402,704,653	84,252,798
SOLAR PRODUCTION PLANT				
OSCEOLA				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	85,628.96	24,255	25,176	(921)
344.66 GENERATORS - SOLAR	6,419,235.56	1,527,160	1,558,976	(31,816)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,106,226.34	260,386	265,753	(5,367)
TOTAL OSCEOLA	7,611,090,86	1,811.800	1,849,905	(38, 105)
PERRY				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	346,780.78	62,489	59,605	2,884
344.66 GENERATORS - SOLAR	9,270,669.08	2,535,329	2,251,475	283,854
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,495,673.04	319,683	362,034	(42,351)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR TOTAL PERRY	11,127,680,90	2,920,940	3,211 2.676.325	229 244.615
IOTAL PERRY	11,121,000.90	2,920,540	2,070,320	244,015
HAMILTON				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,579,609.22	510,053	477,587	32,466
344.66 GENERATORS - SOLAR	97,250,268.38	19,572,646	18,002,555	1,570,091
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,772,233.22	1,881,141	1,915,537	(34,396)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	73,504.54	105,217	7,344	97,873
TOTAL HAMILTON	110,675,615.36	22.069,058	20,403,023	1,666,035
SUWANNEE				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	60,101.96	14,133	12,879	1,254
344.66 GENERATORS-SOLAR	14,110,951.20	3,484,481	3,023,836	460,645
345,66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	2,543,836.04	457,968	545,119	(87,131)
TOTAL SUWANNEE	16,714,889.20	3,956,602	3,581,834	374,768
DEBARY				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,406,595.22	565,428	308,133	257,295
344.66 GENERATORS - SOLAR	74,033,927.89	10,971,830	9,518,542	1,453,288
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,721,272.50	1,836,370	1,378,434	457,936
TOTAL DEBARY	87,161,795.61	13,373,628	11,205,109	2,168,519

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DUKE ENERGY FLORIDA

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE	
	(1)	(2)	(3)	(4)=(2)-(3)	
LAKE PLACID					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2.613.404.17	430.102	409.522	20.580	
344.66 GENERATORS - SOLAR	45.157.987.58	7,696,433	7,096,126	600,307	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	11,603,522,09	1.819.703	1,793,988	25,735	
TOTAL LAKE PLACID	59,374.913.84	9,946,238	9,299,616	646.622	
TRENTON					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6.242,044.90	1,032,699	979,661	53,038	
344.66 GENERATORS - SOLAR	75,345,223.17	13,121,635	11,839,748	1,281,887	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	15.840,878.87	2,183,325	2,488,205	(304,940)	
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,881.13	5,499	5,967	(468)	
TOTAL TRENTON	97,493,028.07	16,343,158	15,313,641	1,029,517	
COLUMBIA					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,690,697.13	993,144	1,116,787	(123,643)	
344.66 GENERATORS - SOLAR	87,196,878.11	13,937,474	11,210,903	2,726,571	
345,66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	6,985,123.89	1,419,689	1,150,750	269,139	
346,66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	10,573.15	1,385	1,359	26	
TOTAL COLUMBIA	104,883.272.28	16,351,892	13,479,799	2,872,093	
DUETTE					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,931,894.09	970,099	693,189	276,910	
344.66 GENERATORS - SOLAR	83,728,381.62	8,482,336	8,372,838	109,498	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,251,594.77	1,013,419	724,338	289,081	
TOTAL DUETTE	97,911,870.48	10,465,853	9,790,365	675,488	
SANTA FE					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,043,404.40	1,455,113	1,004,340	450,773	
344.66 GENERATORS - SOLAR	84,537,374.36	10,233,025	8,453,737	1,779,288	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,805,821.91	1,275,809	880,582	395,227	
TOTAL SANTA FE	103,386,600.67	12,963,948	10,338,659	2,625,289	
TWIN RIVERS					
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	7,305,874.14	1,080,687	730,587	350,300	
344.66 GENERATORS - SOLAR	67,787,978.36	7,084,700	6,778,798	305,902	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	19,089,172,67	2,824,198	1,908,917	915,281	
TOTAL TWIN RIVERS	94, 183, 025, 17	10,989,785	9,418,302	1,571,483	
ST PETE PIER					
344.66 GENERATORS - SOLAR	1,452,082.97	222,865	228,180	(5,315)	
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	93,671.18	14,377	14,719	(342)	
TOTAL ST PETE PIER	1,545.754.15	237,242	242,899	(5,657)	

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	(1)	(2)	(3)	(4)=(2)-(3)
0.17.7046				
8AY TRAIL 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	13.057.220.46	1.044.332	932.677	111.655
344.66 GENERATORS - SOLAR	67.565.184.36	5,403,944	4,826,181	577,763
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	26,988,429,25	2,158,587	1,927,784	230,783
TOTAL BAY TRAIL	107,610.834.07	8,606,842	7,686,642	920.200
FORT GREEN				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10.321,964.99	856,466	737,298	119,168
344.66 GENERATORS - SOLAR	86,882,074.88	7,209,046	6,205,987	1,003,059
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	9.050,057.31	750,929	646,446	104,483
TOTAL FORT GREEN	106,254,097.18	8,816,440	7,589,731	1,226,709
SANDY CREEK				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,845,437.26	735,011	631,630	103,181
344.66 GENERATORS - SOLAR	74,453,841.01	6,186,737	5,318,238	868,499
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,755,472.34	644,440	553,973	90,467
TOTAL SANDY CREEK	91,054.750.61	7.566,188	6,504,041	1,062,147
CHARLIE CREEK				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	9,148,229.52	698,254	644,127	54,127
344.66 GENERATORS - SOLAR	75,166,699.80	5,716,575	5,292,484	424,091
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	13,760,900.37	1,050,324	968,904	81,420
TOTAL CHARLIE CREEK	98,075,829.69	7,465,153	6,905,515	559, 638
NEW SOLAR 2023				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	32,471,053.95	1,621,929	1,391,709	230,220
344.66 GENERATORS - SOLAR	348,114,658.77	17,388,327	14,920,194	2,468,133
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	57,085,520.56	2,851,422	2,446,685	404,737
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SQLAR	59,941.63	2,994	2,569	425
TOTAL NEW SOLAR 2023	437,731,174.91	21,864,672	18,761,157	3, 103, 515
NEW SOLAR 2024				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	34,744,917.36	578,503	496,505	81,998
344.66 GENERATORS - SOLAR	372,492,222.44	6,201,996	5,322,914	879,082
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	61,083,071.01	1,017,033	872,877	144,156
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,139.18	1,068	917	151
TOTAL NEW SOLAR 2024	468,384,349.99	7,798,599	6,693,213	1, 105, 386
348.00 BATTERY STORAGE	24,055,701.49	4,77 4 ,534	8,395,440	(3,620,906
TAL SOLAR PRODUCTION PLANT	2,125,236,274.53	188,322,573	170,135,216	18,187,357
TAL PRODUCTION PLANT	10,240,352,721.82	3,649,522,746	3,708,054,485	(58,531,739)

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	(1)	(2)	(3)	(4)=(2)-(3)
TRANSMISSION PLANT				
350.01 RIGHTS OF WAY	110,259,522.28	27,889,028	25,029,366	2,859,662
352.00 STRUCTURES AND IMPROVEMENTS	103,433,228.65	14,880,913	15,778,546	(897,633)
353,00 STATION EQUIPMENT	2,128,150,435.41	153,552,441	223,921,059	(70,368,618)
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS	109,551,715.37	29,580,705	20,678,361	8,902,344
353.02 STATION EQUIPMENT - MAJOR EQUIPMENT	47,508.58	2,562	1,613	949
353.91 STATION EQUIPMENT - ENERGY CONTROL	59.549,559.30	17,912,779	36,397,986	(18.485,207
354.00 TOWERS AND FIXTURES	81,443,652.60	54,477,848	57,525,816	(3,047,968
355.00 POLES AND FIXTURES	2,530,489,715.02	374,517,443	503,433,150	(128,915,707
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,297,216,023.15	111,858,895	202,465,630	(90,606,735
357.00 UNDERGROUND CONDUIT	40,931,204.92	9,385,096	13,021,019	(3,635,923
358.00 UNDERGROUND CONDUCTORS AND DEVICES	87,773,141.49	28,323,692	23,318,590	5,005,102
359.00 ROADS AND TRAILS	49,871,005.85	3,765,733	3,995,722	(229,989
OTAL TRANSMISSION PLANT	6,598,716,712.62	826,147,133	1,125,566,858	(299,419,725
DISTRIBUTION PLANT				
360.01 RIGHTS OF WAY	103.578,775.61	2.185,802	6,080,603	(3.894.801)
361.00 STRUCTURES AND IMPROVEMENTS	161,141,281.83	3,975,447	8,799,613	(4,824,166
362.00 STATION EQUIPMENT	1,778,499,890.68	127,921,323	199,335,821	(71,414,498
363.00 ENERGY STORAGE EQUIPMENT	78,530,330.00	859,772	4,776,512	(3,916,740
364.00 POLES, TOWERS AND FIXTURES	1,320,474,987,40	335,976,332	522,561,486	(186.585,154
365.00 OVERHEAD CONDUCTORS AND DEVICES	1.593.620.482.23	139.030,556	339.057.453	(200.026.897
365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	12,246,452.19	1,620,896	1,005,670	615,226
366,00 UNDERGROUND CONDUIT	538.049,416.82	86,713,137	104,834,827	(18.121,690
367.00 UNDERGROUND CONDUCTORS AND DEVICES	1.448.316.375.82	371,997,912	414,503,941	(42,506,029
368.00 LINE TRANSFORMERS	1,327,168,859.06	263,050,574	385,493,886	(122,443,312
369,01 SERVICES - UNDERGROUND	519.460,084.28	167,102,430	165,467,664	1,634,766
369.02 SERVICES - OVERHEAD	169,726,707.66	(12,500,862)	21,858,761	(34,359,643
370.00 METERS	23.024.936.68	2.713.870	6.039.938	(3,326,068
370.02 METERS - AMI	393.066.775.95	137.489.229	110.471.069	27.018.160
370.70 EV CHARGERS - DC FAST CHARGERS	4.654,831.43	930,966	1,070,611	(139,645
371.00 INSTALLATIONS ON CUSTOMERS PREMISES	13,249,791.02	1,469,305	2,950,401	(1,481,096
371.70 EV CHARGERS - L2 CHARGERS	21,040,680.00	2,151,057	2,955,371	(804,315
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	709,306,972.52	187,128,943	190,205,145	(3,076,202
TOTAL DISTRIBUTION PLANT	10,215,157,631.18	1,819,816,689	2,487,468,792	(667,652,103)

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ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
	(1)	(2)	(3)	(4)=(2)-(3)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	423,332,086,45	77,690,483	67,031,236	10.659.247
392.10 PASSENGER CARS	3.097.901.07	2.043.663	2.148.822	(105,159)
392.20 LIGHT TRUCKS	4.363,690.20	753,940	1,163,085	(409,145)
392.30 HEAVY TRUCKS	26.894,062.38	16,212,741	13,650,872	2.561,869
392.40 SPECIAL TRUCKS	21.123.427.58	12,291,560	10,360,679	1,930,881
392.50 TRAILERS	22.907.475.55	8.619.942	7,258,742	1.361,200
396.00 POWER OPERATED EQUIPMENT	20,577,047.69	16,262,792	5,301,296	10,961,496
TOTAL GENERAL PLANT	522,295,690.92	133,875,121	106,914,732	26,960,389
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	17,336,170,034.72	2,779,838,942	3,719,950,382	(940,111,440)
TOTAL DEPRECIABLE PLANT	27,576,522,756.54	6,429,361,689	7,428,004,867	(998,643,178)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				
INTANGIBLE PLANT				
#REF! FRANCHISES AND CONSENTS	8,450,028.12	5,693,608		
#REFI MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT	5,235,262.42	4,974,488		
303.05 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	320.137.187.25	279,389,251		
#REF! MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT	61.935.349.77	57,724,600		
#REFI MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	90,568,032,29	42,438,693		
TOTAL INTANGIBLE PLANT	506,325,859.85	390,220,840		
LAND AND LAND RIGHTS				
#REF! STEAM PRODUCTION LAND	4,299,676.74	2,148		
#REFI NON-DEPRILAND AND LAND RIGHTS		(4,605,694)		
#REFI OTHER PRODUCTION LAND	38,839,616.63	(102,244)		
#REF! SOLAR PRODUCTION LAND	19,731.64			
#REFI TRANSMISSION LAND	86,771,423.87	(3,084,398)		
#REF! DISTRIBUTION LAND	57,323,318.88	3,734,974		
#REF! GENERAL LAND	17,450,743.26	(556)		
TOTAL LAND AND LAND RIGHTS	204,704,511.02	(4,055,771)		
AMORTIZED ACCOUNTS				
#REF! BOILER PLANT EQUIPMENT - 5 YR AMORT	1,712,735,67	685,094		
#REF! MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	1,761,622.12	704,649		
#REF! MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	682,406.52	182,011		
#REF! OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION	3,211.29	3,197		
#REF! MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	123,195.39	49,278		
#REF! MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	45,196.78	12,913		
#REF! OFFICE FURNITURE AND EQUIPMENT	30,829,774.95	26,828,899		
#REF! ELECTRONIC DATA PROCESSING	62,343,390.52	17,496,650		
#REF! STORES EQUIPMENT	6,272,535.37	2,616,747		
#REF! TOOLS, SHOP AND GARAGE EQUIPMENT	110,889,383,54	69,812,295		
#REF! LABORATORY EQUIPMENT	505,775.86	(1,099,653)		
#REF! COMMUNICATION EQUIPMENT	121,471,032.86	55,785,194		
#REF! MISCELLANEOUS EQUIPMENT	8,018,465.00	2,210,774		
#REF! MISCELLANEOUS EQUIPMENT - ENERGYCONT	1.450,800.57	414,929		

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TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	THEORETICAL RESERVE	THEORETICAL RESERVE IMBALANCE
	(1)	(2)	(3)	(4)=(2)-(3)
TOTAL AMORTIZED ACCOUNTS	348,109,526.44	175,702,779		
CAPITAL RECOVERY SCHEDULE				
311-316 BARTOW ANCLOTE PIPELINE 311-316 BARTOW UNITS 1 THROUGH 3 311-316 CRYSTAL RIVER UNITS 1 AND 2 311-316 SUWANNEE RIVER UNITS 1 THROUGH 3 341-346 AVON PARK UNITS 1 AND 2 341-346 HIGGINS UNITS 1 THROUGH 4 341-346 TURNER UNITS 1 THROUGH 4 341-346 RIO PINAR UNIT 1		(3,795,554) (13,389,388) 8,773 (6,298,296) 159,838 (10,003) (7,193,298) 923,586		
TOTAL CAPITAL RECOVERY SCHEDULE		(29,594,313)		
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	1,059,139,897.31	532,273,535		
TOTAL ELECTRIC PLANT	28,635,662,653.85	6,961,635,223		

NOTE BOOK RESERVE INCLUDES \$409.4 MILLION COR REGULATORY ASSET AND \$17.5 MILLION TRI REGULATORY ASSET. \$51.3 MILLION OF THE TOTAL \$460.7 MILLION COR REGULATORY ASSET IS RELATED TO ASSETS THAT ARE OR WILL SOON BE RETIRED OR TO ACCOUNTS THAT ARE NOT INCLUDED IN THE DEPRECIATION STUDY

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TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2024 BASED ON PRELIMINARY ESTIMATES USING DATA THROUGH 2022

		TEI	RMINAL RETIREMEN	VTS	18	NTERIM RETIREMENT	s	TOTAL		ESTIMATED
	ACCOUNT	RETIREMENTS (\$)	NET SALVAGE (%)	NET SALVAGE (\$)	RETIREMENTS (\$)	NET SALVAGE (%)	NET SALVAGE (\$)	NET SALVAGE (\$)	TOTAL RETIREMENTS	NET SALVAGE
	(1)	(2)	(3)	(4)=(2)×(3)	(5)	(6)	(7)=(5)×(6)	(8)=(4)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
STEAM P	RODUCTION PLANT									
STEAM										
311	STRUCTURES AND IMPROVEMENTS	525.523,196	0	0	14,002,214	(35)	4,900,775	4,900,775	539,525,410	(1)
312	BOILER PLANT EQUIPMENT	1,788,569,169	D	0	192,763,377	(30)	57,826,013	57,826,013	1,981,322,546	(3)
314	TURBOGENERATOR UNITS	429.545,447	0	0	88,446,176	(25)	22,111.544	22,111,544	517,991.623	(4)
315	ACCESSORY ELECTRIC EQUIPMENT	212.557.752	0	0	17,150,877	(25)	4.287.719	4,287,719	229,708,629	(2)
316	MISCELLANEOUS EQUIPMENT	44,336,013	D	0	7,473,755	(10)	747,375	747,375	51,809,767	(1)
TOTAL S	TEAM	3,000,531,577			319,826,398		89,873,427	89,873,427	3,320,357,975	
TOTAL S	TEAM PRODUCTION PLANT	3,000,531,577		-	319,826,398		89,873,427	89,873,427	3,320,357,975	
OTHER P	RODUCTION PLANT									
COMBUS	TION TURBINE									
341	STRUCTURES AND IMPROVEMENTS	52,416,860	0	٥	2,551,643	(30)	765,493	765,493	54,968,503	(1)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50,876,214	۵	0	8,411,811	(20)	1,682,362	1,682,362	59,288.026	(3)
343	PRIME MOVERS - GENERAL	316,509,721	D	0	91,810,738	0	-		408,320,458	0
343.1	PRIME MOVERS - ROTABLES	9,478,696	0	0	1,596,936	0	=	-	11,075.632	0
344	GENERATORS	88,226,780	0	0	10,140,643	(15)	1,521,096	1,521,096	98,367,423	(2)
345	ACCESSORY ELECTRIC EQUIPMENT	54,186,050	D	0	7,386,638	(15)	1,107,996	1,107,996	61,572,687	(2)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	12,612,432	0	0	2,423,509	(16)	363,526	363,526	15,035,941	(2)
TOTAL C	OMBUSTION TURBINE	584,306,753		-	124,321,917		5,440,474	5,440,474	708,628,670	
COMBINE	ED CYCLE									
341	STRUCTURES AND IMPROVEMENTS	390,995,585	0	0	49,454,476	(30)	14,836,343	14,836,343	440,450,061	(3)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	226, 120, 875	0	0	116,032,762	(20)	23,206,552	23,206,552	342,153,637	(7)
343	PRIME MOVERS - GENERAL	1,115.038,505	0	0	878,407,799	0	7	-	1,993,446,304	0
343.1	PRIME MOVERS - ROTABLES	36,976	0	0	592,102,429	40	(236,840,972)	(236,840,972)	592,139,406	40
344	GENERATORS	240,691,235	0	0	52,955,257	(15)	7,943,289	7,943,289	293,646,492	(3)
345	ACCESSORY ELECTRIC EQUIPMENT	257,438.989	0	0	86,915,367	(15)	13,037,305	13,037,305	344,354,356	(4)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	36.573.134	0	0	39,687,110	(15)	5,953.066	5,953,066	76,260.243	(8)
TOTAL C	OMBINED CYCLE	2,266,895,299		-	1,815,555,200		(171,864,417)	(171,864,417)	4,082,450,498	
TOTAL O	THER PRODUCTION PLANT	2,851,202,052			1,939,877,117		(166,423,943)	(166,423,943)	4,791,079,169	
TOTAL P	RODUCTION PLANT	5,851,733,628			2,259,703,515		(76,550,516)	(76,550,516)	8,111,437,144	