



Matthew R. Bernier
Associate General Counsel

March 31, 2026

VIA ELECTRONIC FILING

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

Re: *Duke Energy Florida, LLC's Petition for Approval of Revised Underground Residential Distribution Tariff Sheets; Docket No. _____*

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC ("DEF") and pursuant to Rule 25-6.078, F.A.C., please find enclosed for filing:

DEF's Petition for Approval of Revised Underground Residential Distribution Tariff Sheets which include:

- Exhibit A-Tariff Sheets (Clean);
- Exhibit B-Tariff Sheets (Legislative);
- Exhibit C-Development of Updated Costs; and
- Exhibit D-Summary of Changes.

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

/s/ Matthew R. Bernier
Matthew R. Bernier

MRB/clg
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition of Duke Energy Florida, LLC
For Approval of Revised Underground Residential
Distribution Tariffs

Docket No. _____

Dated: March 31, 2026

**PETITION FOR APPROVAL OF REVISED
UNDERGROUND RESIDENTIAL DISTRIBUTION TARIFFS**

Duke Energy Florida, LLC (“DEF” or the “Company”), pursuant to the requirements of Rule 25-6.078, Florida Administrative Code (F.A.C.), hereby requests that the Florida Public Service Commission (the “Commission” or “FPSC”) approve DEF’s Revised Underground Residential Distribution tariff sheets, as hereby amended, contained in the attached Exhibit A. The tariff sheets comprise DEF’s Underground Residential Distribution (“URD”) Policy established pursuant to Rule 25-6.078, F.A.C. and as set forth in Part XI of the Company’s Rules and Regulations Governing Electric Service.

As required by Rule 25-6.078, F.A.C., the revisions contained in the tariff sheets consists of updated URD charges based on the differential between the cost of overhead and underground facilities. Exhibit B provides the revised and amended tariff sheets in legislative format, showing the revisions to the currently effective tariff sheets. In support of its petition, DEF states as follows:

1. DEF is a public utility subject to the regulatory jurisdiction of the Commission pursuant to Chapter 366, Florida Statutes (F.S.).

2. All notices, pleadings, and correspondence required to be served on the petitioner should be directed to:

Dianne M. Triplett
Dianne.Triplett@duke-energy.com
299 1st Avenue North
St. Petersburg, FL 33701
(727) 820-4692
Stephanie A. Cuello
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106 E. College Avenue, Suite 800
Tallahassee, FL 32301
(850) 521-1425

Matthew R. Bernier
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106 East College Avenue, Suite 800
Tallahassee, FL 32301
(850) 521-1428

3. Rule 25-6.078(3), F.A.C., requires DEF to file on or before October 15 of each year with the Commission Clerk Form PSC/ECO 13-E, Schedule 1, using current material and labor costs. If the cost differential as calculated in Schedule 1 varies from the Commission-approved differential by plus or minus 10 percent or more, the utility shall file a written policy and supporting data and analyses as prescribed in subsections (1), (4) and (5) of this rule on or before April 1 of the following year; however, each utility shall file a written policy and supporting data and analyses at least once every 3 years. Consistent with the ten percent plus or minus filing requirement, DEF is filing its revised URD tariff sheets for Commission approval.

4. The updated URD charges shown on the revised tariff sheets contained in Exhibit A have been calculated in accordance with the provisions of Rule 25-6.078, F.A.C. Exhibit C includes schedules from Form PSC/ECR 13E, *Overhead/Underground Residential Differential Cost Data*, which provides the underlying data and analyses supporting DEF's proposed URD charges, as specified in Rule 25-6.078, F.A.C.

5. The proposed URD charges for typical subdivision lots are contained in subsection 11.03(2)(a) of DEF's tariff rules and regulations and are provided in Exhibits A and B. A summary of the main reasons for the changes from the current URD charges are provided in Exhibit D.

6. The revisions to section 11.03, 11.04, and 11.05, addressed above, affect three of the seven tariff sheets in Part XI, the URD section of the Company's Rules and Regulations Governing Electric Service, i.e., Sheets 4.113, 4.114, and 4.115.

WHEREFORE, Duke Energy Florida, LLC respectfully requests the Commission grant the petition and approve the revised and amended URD tariff sheets contained in Exhibit A hereto.

Respectfully submitted this 31st day of March, 2026.

/s/ Matthew R. Bernier

DIANNE M. TRIPLETT

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FLRegulatoryLegal@duke-energy.com

Attorneys for Duke Energy Florida, LLC

REVISED URD TARIFF SHEETS

Nos. 4.113, 4.114, 4.115

(Clean Copy)



(2) Contribution by Applicant:

(a) Schedule of Charges:

Company standard design underground residential distribution 120/240 volt single-phase service (see also Part 11.03(7)):

To subdivisions with a density of 1.0 or more but less than six (6) dwelling units per acre:

Duke Provided and Installed Conduit	\$0.00 per dwelling unit
Customer Provided and Installed Conduit for Mainline	\$0.00 per dwelling unit
Customer Provided and Installed Trench and Conduit.....	\$0.00 per dwelling unit

To subdivisions with a density of six (6) or more dwelling units per acre:

Duke Provided and Installed Conduit	\$0.00 per dwelling unit
Customer Provided and Installed Conduit for Mainline	\$0.00 per dwelling unit
Customer Provided and Installed Trench and Conduit.....	\$0.00 per dwelling unit

To multi-occupancy buildings.....See Part 11.06(2)

- (b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains as follows:

Three-phase primary main or feeder charge per trench-foot within subdivision:

(U.G. - Underground, O.H. - Overhead)

#1/0 AWG U.G. vs. #1/0 AWG O.H.:

Duke Provided and Installed Conduit	\$0.00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

500 MCM U.G. vs. 336 MCM O.H.:

Duke Provided and Installed Conduit	\$0.00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

1000 MCM U.G. vs. 795 MCM O.H.:

Duke Provided and Installed Conduit	\$0.00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

The above costs do not require the use of pad-mounted switchgear(s), or terminal pole(s). If such facilities are required, a differential cost for same will be determined by the Company on an individual basis and added to charges determined above.

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(2) Contribution by Applicant (continued):

(c) Credits (not to exceed the "average differential costs" stated in Section 11.03) will be allowed where, by mutual agreement, the Applicant provides trenching and backfilling for the use of the Company's facilities in lieu of a portion of the cash payment described above. These credits, based on the Company's design drawings, are:

Primary and/or Secondary Systems, for each Foot of Trench.....	\$4.28
Service Laterals, for each Foot of Trench.....	\$4.28

(3) Point of Delivery:

The point of delivery shall be determined by the Company and will be on the front half of the side of the building that is nearest the point at which the underground secondary electric supply is available to the property. The Company will not install a service on the opposite side of the building where the underground secondary electric supply is available to the property. The point of delivery will only be allowed on the rear of the building by special exception. The Applicant shall pay the estimated full cost of service lateral length required in excess of that which would have been needed to reach the Company's designated point of service.

(4) Location of Meter and Socket:

The Applicant shall install a meter socket at the point designated by the Company in accordance with the Company's specifications. Every effort shall be made to locate the meter socket in unobstructed areas in order that the meter can be accessed without going through fences, etc. The Company shall not install a company owned Service Lateral to a Gang Meter Center.

(5) Development of Subdivisions:

The above charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where service will not be required for at least two (2) years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five (5) years from the date the Company is first ready to render service from the extension, will be retained by the Company.

(6) Relocation or Removal of Existing Facilities:

If the Company is required to relocate or remove existing overhead and/or underground distribution facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs shall include costs of relocation or removal, the in-place value (less salvage) of the facilities so removed, and any additional costs due to existing landscaping, pavement or unusual conditions.

(7) Other Provisions:

If soil compaction is required by the Governmental or permitting agency in right of way locations where Company trenching is done, an additional charge may be added to the charges set forth in this tariff. The charge will be estimated based on the Governmental or permitting agency's compaction specifications. The Company will not provide trench line soil compaction for the Applicant.

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11.04 UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY ELECTRIC DISTRIBUTION SYSTEMS.

(1) New Underground Service Laterals:

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings.

(2) Contribution by Applicant:

The Applicant shall pay the Company the following average differential cost between an overhead service lateral and an underground service lateral:

For Service Lateral up to 80 feet Duke Supplied and Installed Conduit\$853.00

For Service Lateral up to 80 feet Customer Supplied and Installed Conduit.....\$520.00

For each foot over 80 feet up to 300 feet Duke Supplied and Installed Conduit\$0.00 per foot

For each foot over 80 feet up to 300 feet Customer Supplied and Installed Conduit.....\$0.00 per foot

Service laterals in excess of 300 feet shall be based on a specific cost estimate.

The provisions of Paragraphs 11.03(3) and 11.03(4) are also applicable.

11.05 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD SERVICES:

Applicability:

When requested by the Applicant, the Company will install underground service laterals from existing overhead lines as replacements for existing overhead services to existing residential buildings.

Rearrangement of Service Entrance:

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

Trenching:

The Applicant shall also provide, at no cost to the Company, a suitable trench or installed conduit and perform the backfilling and any landscaping, pavement, or other suitable repairs. If the Applicant requests the Company to supply the trench or remove any additional equipment other than the Service Lateral, the charge to the Applicant for this work shall be based on a specific cost estimate.

Contribution by Applicant:

The charge excluding trenching costs shall be as follows:

For Service Lateral\$2,286.00 per service

The Applicant may elect to provide and install conduit meeting current Company construction specifications at no cost to the Company in lieu of an open trench. The charge shall be as follows:

For Service Lateral\$1,918.00 per service

(Continued on Next Page)

REVISED URD TARIFF SHEETS

Nos. 4.113, 4.114, 4.115

(Legislative Format)



(2) Contribution by Applicant:

(a) Schedule of Charges:

Company standard design underground residential distribution 120/240 volt single-phase service (see also Part 11.03(7)):

To subdivisions with a density of 1.0 or more but less than six (6) dwelling units per acre:

Duke Provided and Installed Conduit	\$0.00 per dwelling unit
Customer Provided and Installed Conduit for Mainline	\$0.00 per dwelling unit
Customer Provided and Installed Trench and Conduit.....	\$0.00 per dwelling unit

To subdivisions with a density of six (6) or more dwelling units per acre:

Duke Provided and Installed Conduit	\$3320 .00 per dwelling unit
Customer Provided and Installed Conduit for Mainline	\$0.00 per dwelling unit
Customer Provided and Installed Trench and Conduit.....	\$0.00 per dwelling unit

To multi-occupancy buildings.....See Part 11.06(2)

(b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains as follows:

Three-phase primary main or feeder charge per trench-foot within subdivision:

(U.G. - Underground, O.H. - Overhead)

#1/0 AWG U.G. vs. #1/0 AWG O.H.:

Duke Provided and Installed Conduit	\$0.00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

500 MCM U.G. vs. 336 MCM O.H.:

Duke Provided and Installed Conduit	\$0.00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

1000 MCM U.G. vs. 795 MCM O.H.:

Duke Provided and Installed Conduit	\$2,170 .00 per foot
Customer Provided and Installed Trench and Conduit.....	\$0.00 per foot

The above costs do not require the use of pad-mounted switchgear(s), or terminal pole(s). If such facilities are required, a differential cost for same will be determined by the Company on an individual basis and added to charges determined above.

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(2) Contribution by Applicant (continued):

(c) Credits (not to exceed the "average differential costs" stated in Section 11.03) will be allowed where, by mutual agreement, the Applicant provides trenching and backfilling for the use of the Company's facilities in lieu of a portion of the cash payment described above. These credits, based on the Company's design drawings, are:

Primary and/or Secondary Systems, for each Foot of Trench.....	<u>\$4,064.28</u>
Service Laterals, for each Foot of Trench.....	<u>\$4,064.28</u>

(3) Point of Delivery:

The point of delivery shall be determined by the Company and will be on the front half of the side of the building that is nearest the point at which the underground secondary electric supply is available to the property. The Company will not install a service on the opposite side of the building where the underground secondary electric supply is available to the property. The point of delivery will only be allowed on the rear of the building by special exception. The Applicant shall pay the estimated full cost of service lateral length required in excess of that which would have been needed to reach the Company's designated point of service.

(4) Location of Meter and Socket:

The Applicant shall install a meter socket at the point designated by the Company in accordance with the Company's specifications. Every effort shall be made to locate the meter socket in unobstructed areas in order that the meter can be accessed without going through fences, etc. The Company shall not install a company owned Service Lateral to a Gang Meter Center.

(5) Development of Subdivisions:

The above charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where service will not be required for at least two (2) years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five (5) years from the date the Company is first ready to render service from the extension, will be retained by the Company.

(6) Relocation or Removal of Existing Facilities:

If the Company is required to relocate or remove existing overhead and/or underground distribution facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs shall include costs of relocation or removal, the in-place value (less salvage) of the facilities so removed, and any additional costs due to existing landscaping, pavement or unusual conditions.

(7) Other Provisions:

If soil compaction is required by the Governmental or permitting agency in right of way locations where Company trenching is done, an additional charge may be added to the charges set forth in this tariff. The charge will be estimated based on the Governmental or permitting agency's compaction specifications. The Company will not provide trench line soil compaction for the Applicant.

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11.04 UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY ELECTRIC DISTRIBUTION SYSTEMS.

(1) New Underground Service Laterals:

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings.

(2) Contribution by Applicant:

The Applicant shall pay the Company the following average differential cost between an overhead service lateral and an underground service lateral:

For Service Lateral up to 80 feet Duke Supplied and Installed Conduit\$~~983853~~.00

For Service Lateral up to 80 feet Customer Supplied and Installed Conduit.....\$619520.00

For each foot over 80 feet up to 300 feet Duke Supplied and Installed Conduit\$0.00 per foot

For each foot over 80 feet up to 300 feet Customer Supplied and Installed Conduit.....\$0.00 per foot

Service laterals in excess of 300 feet shall be based on a specific cost estimate.

The provisions of Paragraphs 11.03(3) and 11.03(4) are also applicable.

11.05 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD SERVICES:

Applicability:

When requested by the Applicant, the Company will install underground service laterals from existing overhead lines as replacements for existing overhead services to existing residential buildings.

Rearrangement of Service Entrance:

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

Trenching:

The Applicant shall also provide, at no cost to the Company, a suitable trench or installed conduit and perform the backfilling and any landscaping, pavement, or other suitable repairs. If the Applicant requests the Company to supply the trench or remove any additional equipment other than the Service Lateral, the charge to the Applicant for this work shall be based on a specific cost estimate.

Contribution by Applicant:

The charge excluding trenching costs shall be as follows:

For Service Lateral\$~~1,9302,286~~.00 per service

The Applicant may elect to provide and install conduit meeting current Company construction specifications at no cost to the Company in lieu of an open trench. The charge shall be as follows:

For Service Lateral\$1,7651,918.00 per service

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DEVELOPMENT OF UPDATED COSTS

**Schedules from Form PSC/ECR 13E
And Detailed Cost Support**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,249	1,966	(283)
Material	982	1,540	558
TOTAL	3,231	3,506	275
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(1,776)

The differential cost has changed by **-30.8%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	118.88	309.00	427.88
Primary	169.84	631.07	800.91
Secondary	118.57	319.75	438.33
Initial Tree Trim	0.00	0.00	0.00
Poles	178.08	600.96	779.03
Transformers	242.37	94.08	336.45
Sub-Total	827.74	1,954.86	2,782.60
Stores Handling(1,3)	153.96	0.00	153.96
Sub-Total	981.70	1,954.86	2,936.56
Engineering(4)	0.00	114.98	114.98
Supervision (5)	0.00	179.59	179.59
Fleet (6)	0.00	212.00	212.00
TOTAL	981.70	2,249.44	3,231.14

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	135.25	98.52	233.77
Primary	323.03	323.49	646.52
Secondary	543.64	456.26	999.90
Transformers	296.33	21.36	317.69
TRENCHING:			
Prim. & Secondary	0.00	301.38	301.38
Service	0.00	507.18	507.18
Sub-Total	1,298.24	1,708.20	3,006.44
Stores Handling(1,3)	241.47	0.00	241.47
Sub-Total	1,539.72	1,708.20	3,247.92
Engineering(4)	0.00	100.48	100.48
Supervision (5)	0.00	156.93	156.93
Fleet (6)	0.00	185.25	185.25
TOTAL	1,539.72	1,965.61	3,505.33

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,249	1,221	(1,028)
Material	982	1,122	140
TOTAL	3,231	2,343	(888)
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(2,939)

The differential cost has changed by **-8.9%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	118.88	309.00	427.88
Primary	169.84	631.07	800.91
Secondary	118.57	319.75	438.33
Initial Tree Trim	0.00	0.00	0.00
Poles	178.08	600.96	779.03
Transformers	242.37	94.08	336.45
Sub-Total	827.74	1,954.86	2,782.60
Stores Handling(1,3)	153.96	0.00	153.96
Sub-Total	981.70	1,954.86	2,936.56
Engineering(4)	0.00	114.98	114.98
Supervision (5)	0.00	179.59	179.59
Fleet (6)	0.00	212.00	212.00
TOTAL	981.70	2,249.44	3,231.14

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	135.25	98.52	233.77
Primary	215.14	135.17	350.31
Secondary	298.93	298.44	597.38
Transformers	296.33	21.36	317.69
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	507.18	507.18
Sub-Total	945.65	1,060.68	2,006.33
Stores Handling(1,3)	175.89	0.00	175.89
Sub-Total	1,121.54	1,060.68	2,182.23
Engineering(4)	0.00	62.39	62.39
Supervision (5)	0.00	97.44	97.44
Fleet (6)	0.00	115.03	115.03
TOTAL	1,121.54	1,220.52	2,342.06

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,249	976	(1,273)
Material	982	1,043	61
TOTAL	3,231	2,019	(1,212)
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(3,263)

The differential cost has changed by **-6.7%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	118.88	309.00	427.88
Primary	169.84	631.07	800.91
Secondary	118.57	319.75	438.33
Initial Tree Trim	0.00	0.00	0.00
Poles	178.08	600.96	779.03
Transformers	242.37	94.08	336.45
Sub-Total	827.74	1,954.86	2,782.60
Stores Handling(1,3)	153.96	0.00	153.96
Sub-Total	981.70	1,954.86	2,936.56
Engineering(4)	0.00	114.98	114.98
Supervision (5)	0.00	179.59	179.59
Fleet (6)	0.00	212.00	212.00
TOTAL	981.70	2,249.44	3,231.14

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	68.65	392.81	461.46
Primary	215.14	135.17	350.31
Secondary	298.93	298.44	597.38
Transformers	296.33	21.36	317.69
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	0.00	0.00
Sub-Total	879.04	847.79	1,726.84
Stores Handling(1,3)	163.50	0.00	163.50
Sub-Total	1,042.55	847.79	1,890.34
Engineering(4)	0.00	49.87	49.87
Supervision (5)	0.00	77.89	77.89
Fleet (6)	0.00	91.94	91.94
TOTAL	1,042.55	975.55	2,018.09

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6-Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	1,462	1,931	469
Material	804	1,622	818
TOTAL	2,266	3,553	1,287
Net Present Value (NPV) Operational Cost			(1,565)
TOTAL Including NPV Operational Cost			(278)

The differential cost has changed by **-183.7%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	56.21	115.14	171.35
Primary	149.01	331.54	480.55
Secondary	98.04	233.42	331.46
Initial Tree Trim	0.00	0.00	0.00
Poles	158.46	501.63	660.09
Transformers	216.42	88.57	304.99
Sub-Total	678.13	1270.31	1948.44
Stores Handling(1,3)	126.13	0.00	126.13
Sub-Total	804.26	1270.31	2074.57
Engineering (4)	0.00	74.72	74.72
Supervision (5)	0.00	116.70	116.70
Fleet (6)	0.00	137.76	137.76
TOTAL	804.26	1461.73	2265.99

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	148.37	98.51	246.88
Primary	324.27	302.69	626.95
Secondary	455.43	499.17	954.60
Transformers	439.20	32.99	472.19
TRENCHING:			
Prim. & Secondary	0.00	237.45	237.45
Service	0.00	507.18	507.18
Sub-Total	1367.26	1677.98	3045.24
Stores Handling(1,3)	254.31	0.00	254.31
Sub-Total	1621.57	1677.98	3299.55
Engineering (4)	0.00	98.70	98.70
Supervision (5)	0.00	154.16	154.16
Fleet (6)	0.00	181.98	181.98
TOTAL	1621.57	1930.84	3,552.41

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	1,462	1,262	(200)
Material	804	1,201	397
TOTAL	2,266	2,463	197
Net Present Value (NPV) Operational Cost			(1,565)
TOTAL Including NPV Operational Cost			(1,368)

The differential cost has changed by **-199.3%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	56.21	115.14	171.35
Primary	149.01	331.54	480.55
Secondary	98.04	233.42	331.46
Initial Tree Trim	0.00	0.00	0.00
Poles	158.46	501.63	660.09
Transformers	216.42	88.57	304.99
Sub-Total	678.13	1270.31	1948.44
Stores Handling(1,3)	126.13	0.00	126.13
Sub-Total	804.26	1270.31	2074.57
Engineering (4)	0.00	74.72	74.72
Supervision (5)	0.00	116.70	116.70
Fleet (6)	0.00	137.76	137.76
TOTAL	804.26	1461.73	2265.99

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	148.37	98.51	246.88
Primary	196.90	194.73	391.63
Secondary	227.84	262.99	490.83
Transformers	439.20	32.99	472.19
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	507.18	507.18
Sub-Total	1012.31	1096.40	2108.71
Stores Handling(1,3)	188.29	0.00	188.29
Sub-Total	1200.60	1096.40	2297.00
Engineering (4)	0.00	64.49	64.49
Supervision (5)	0.00	100.73	100.73
Fleet (6)	0.00	118.91	118.91
TOTAL	1200.60	1261.62	2,462.22

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	1,462	1,072	(390)
Material	804	1,124	320
TOTAL	2,266	2,196	(70)
Net Present Value (NPV) Operational Cost			(1,565)
TOTAL Including NPV Operational Cost			(1,635)

The differential cost has changed by **-257.8%**

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	56.21	115.14	171.35
Primary	149.01	331.54	480.55
Secondary	98.04	233.42	331.46
Initial Tree Trim	0.00	0.00	0.00
Poles	158.46	501.63	660.09
Transformers	216.42	88.57	304.99
Sub-Total	678.13	1270.31	1948.44
Stores Handling(1,3)	126.13	0.00	126.13
Sub-Total	804.26	1270.31	2074.57
Engineering (4)	0.00	74.72	74.72
Supervision (5)	0.00	116.70	116.70
Fleet (6)	0.00	137.76	137.76
TOTAL	804.26	1461.73	2265.99

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 2/26/2026

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH AND INSTALL CONDUIT

High Density 176 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	83.49	441.26	524.75
Primary	196.90	194.73	391.63
Secondary	227.84	262.99	490.83
Transformers	439.20	32.99	472.19
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	0.00	0.00
Sub-Total	947.43	931.97	1879.40
Stores Handling(1,3)	176.22	0.00	176.22
Sub-Total	1123.66	931.97	2055.63
Engineering (4)	0.00	54.82	54.82
Supervision (5)	0.00	85.62	85.62
Fleet (6)	0.00	101.07	101.07
TOTAL	1123.66	1072.41	2,196.07

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-Stores - 11.6% adders for stores plus 7% sales tax

4-Design and Project Management - 5.8% of labor

5-Indirects - including management and supervision - 9.2% of labor

6 - Fleet - 10.8% of labor (cost is imbedded in labor for material)

210 Lot Subdivision Underground (Low Density) WR #30353291 Duke Trench All

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 28,403.07	\$ 135.25	\$ 20,688.82	\$ 98.52	\$ 49,091.89	\$ 233.77
Primary	\$ 67,835.37	\$ 323.03	\$ 67,933.32	\$ 323.49	\$ 135,768.69	\$ 646.52
Secondary	\$ 114,163.39	\$ 543.64	\$ 95,814.86	\$ 456.26	\$ 209,978.25	\$ 999.90
Transformers	\$ 62,229.22	\$ 296.33	\$ 4,486.56	\$ 21.36	\$ 66,715.78	\$ 317.69
Trenching						
Primary & Secondary	\$ -	\$ -	\$ 63,290.53	\$ 301.38	\$ 63,290.53	\$ 301.38
Service	\$ -	\$ -	\$ 106,508.27	\$ 507.18	\$ 106,508.27	\$ 507.18
Subtotal	\$ 272,631.05		\$ 358,722.36		\$ 631,353.41	
Store Handling	\$ 50,709.38	\$ 241.47		\$ -	\$ 50,709.38	\$ 241.47
Engineering	\$ -	\$ -	\$ 61,933.42	\$ 294.92	\$ 61,933.42	\$ 294.92
Supervision	\$ -	\$ -	\$ 21,100.05	\$ 100.48	\$ 21,100.05	\$ 100.48
Fleet	\$ -	\$ -	\$ 38,903.44	\$ 185.25	\$ 38,903.44	\$ 185.25
Totals	\$ 323,340.43	\$ 1,539.72	\$ 441,755.82	\$ 2,103.60	\$ 765,096.25	\$ 3,643.32

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 1-210 Lot-Low Density_Service_Duke

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	9,030.00	RSUG	LRSUG	I	\$20,683.46	\$14,779.68	\$0.00	\$35,463.14	209.11
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,040.00	RSUG	LRSUG	I	\$1.68	\$13,537.75	\$0.00	\$13,539.43	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	360.00	RSUG	LRSUG	I	\$1.68	\$877.79	\$0.00	\$879.47	0.02
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	210.00	RSUG	LRSUG	I	\$0.00	\$364.14	\$0.00	\$364.14	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	210.00	RSUG	LRSUG	I	\$10,505.23	\$0.00	\$0.00	\$10,505.23	106.21
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	210.00	RSUG	LRSUG	I	\$10,174.87	\$0.00	\$0.00	\$10,174.87	102.87
UNDERGROUND CONDUIT			I	8,610.00	RSUG	LRSUG	I	\$3.36	\$13,623.39	\$0.00	\$13,626.75	0.03
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	210.00	RSUG	LRSUG	I	\$1.68	\$2,268.27	\$0.00	\$2,269.95	0.02
COND-STICK-2 1/2IN-PVC-SCH40-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	8,400.00	RSUG	LRSUG	I	\$1.68	\$11,355.12	\$0.00	\$11,356.80	0.02
Grand Total:				17,640.00				\$20,686.82	\$28,403.07	\$0.00	\$49,089.89	209.15

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I				\$20,686.82	\$3,123.71	\$28,403.07	\$5,282.97	\$0.00	\$0.00	\$57,496.57	100.00%
						\$0.00	\$3,123.71	\$0.00	\$5,282.97	\$0.00	\$0.00	\$8,406.68	13.12%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$13,537.75	\$0.00	\$0.00	\$0.00	\$13,539.43	0.01%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$877.79	\$0.00	\$0.00	\$0.00	\$879.47	0.01%
				COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$2,268.27	\$0.00	\$0.00	\$0.00	\$2,269.95	0.01%
				COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$11,355.12	\$0.00	\$0.00	\$0.00	\$11,356.80	0.01%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$364.14	\$0.00	\$0.00	\$0.00	\$364.14	0.00%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$10,505.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,505.23	44.12%
				ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$10,174.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,174.87	42.73%
Total						\$20,686.82	\$3,123.71	\$28,403.07	\$5,282.97	\$0.00	\$0.00	\$57,496.57	100.00%

Type	Activity	Cost
Capital	I	\$57,496.57
Total Cost		\$57,496.57

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	71.89 %
36600	28.11 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$57496.57	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 2-210 Lot Low Density Primary UG

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY				24.00	RSUG	LRSUG		\$1,037.47	\$517.51	\$0.00	\$1,554.98	8.45
ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.			4.00	RSUG	LRSUG		\$0.00	\$231.15	\$0.00	\$231.15	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass			4.00	RSUG	LRSUG		\$0.00	\$209.23	\$0.00	\$209.23	0.00
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel			4.00	RSUG	LRSUG		\$2.46	\$9.58	\$0.00	\$12.04	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered			4.00	RSUG	LRSUG		\$2.09	\$67.55	\$0.00	\$69.64	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)			4.00	RSUG	LRSUG		\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase			4.00	RSUG	LRSUG		\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE				27,723.00	RSUG	LRSUG		\$22,632.29	\$42,006.65	\$0.00	\$64,638.94	228.82
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15KV 1P 1/0 Aluminum Primary Cable with LC Shield and			13,726.00	RSUG	LRSUG		\$1.68	\$38,749.87	\$0.00	\$38,751.55	0.02
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-			51.00	RSUG	LRSUG		\$0.00	\$466.71	\$0.00	\$466.71	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break			2.00	RSUG	LRSUG		\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase			17.00	RSUG	LRSUG		\$0.00	\$273.11	\$0.00	\$273.11	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground			6.00	RSUG	LRSUG		\$0.00	\$97.90	\$0.00	\$97.90	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)			17.00	RSUG	LRSUG		\$0.00	\$244.91	\$0.00	\$244.91	0.00
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer			17.00	RSUG	LRSUG		\$0.00	\$1,884.01	\$0.00	\$1,884.01	0.00
ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear ft)			13,726.00	RSUG	LRSUG		\$14,811.77	\$0.00	\$0.00	\$14,811.77	149.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)			51.00	RSUG	LRSUG		\$1,623.11	\$0.00	\$0.00	\$1,623.11	16.41
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items			51.00	RSUG	LRSUG		\$897.11	\$0.00	\$0.00	\$897.11	9.07
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert			2.00	RSUG	LRSUG		\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking			6.00	RSUG	LRSUG		\$565.77	\$0.00	\$0.00	\$565.77	5.72
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling			17.00	RSUG	LRSUG		\$1,092.96	\$0.00	\$0.00	\$1,092.96	11.05
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase			17.00	RSUG	LRSUG		\$1,075.15	\$0.00	\$0.00	\$1,075.15	10.87
ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)			17.00	RSUG	LRSUG		\$2,498.47	\$0.00	\$0.00	\$2,498.47	25.26
UNDERGROUND CONDUIT				27,150.00	RSUG	LRSUG		\$39,539.67	\$22,656.92	\$0.00	\$62,196.59	399.75
COND-BEND-3IN-PVC-90DEG-R36-	Conduit Bend 3in PVC 90 Degrees 36" Radius			38.00	RSUG	LRSUG		\$1.68	\$726.97	\$0.00	\$728.65	0.02
COND-STICK-3IN-PVC-SCH40-F	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.			13,376.00	RSUG	LRSUG		\$1.68	\$21,929.95	\$0.00	\$21,931.63	0.02
ULAB-STICK-TRN-3IN-5IN-F	UG Labor for Placing 3.25-5in Rigid Conduit in Trench. Estimate per			13,736.00	RSUG	LRSUG		\$39,536.31	\$0.00	\$0.00	\$39,536.31	399.72
UNDERGROUND TERMINATIONS				80.00	RSUG	LRSUG		\$4,714.06	\$2,654.29	\$0.00	\$7,368.35	47.66
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break			32.00	RSUG	LRSUG		\$0.00	\$2,175.32	\$0.00	\$2,175.32	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections			4.00	RSUG	LRSUG		\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV			4.00	RSUG	LRSUG		\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)			32.00	RSUG	LRSUG		\$3,565.71	\$0.00	\$0.00	\$3,565.71	36.05
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)			4.00	RSUG	LRSUG		\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)			4.00	RSUG	LRSUG		\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD POLE AND EQUIP				8.00	RSUG	LRSUG		\$9.83	\$0.00	\$0.00	\$9.83	0.08
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and			4.00	RSUG	LRSUG		\$9.83	\$0.00	\$0.00	\$9.83	0.08
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned			4.00	RSUG	LRSUG		\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				54,985.00				\$67,933.32	\$67,835.37	\$0.00	\$135,768.69	684.76

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG					\$67,933.32	\$10,267.93	\$67,835.37	\$12,617.38	\$0.00	\$0.00	\$158,654.00	100.00%
						\$0.00	\$10,267.93	\$0.00	\$12,617.38	\$0.00	\$0.00	\$22,885.31	13.13%
				ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.	\$0.00	\$0.00	\$231.15	\$0.00	\$0.00	\$0.00	\$231.15	0.00%
				BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass	\$0.00	\$0.00	\$209.23	\$0.00	\$0.00	\$0.00	\$209.23	0.00%
				CABLE-PRI-1/0-AL-TRXLPE	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$38,749.87	\$0.00	\$0.00	\$0.00	\$38,751.55	0.00%
				COND-BEND-3IN-PVC-	Conduit Bend 3in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$726.97	\$0.00	\$0.00	\$0.00	\$728.65	0.00%
				COND-STICK-3IN-PVC-	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$21,929.95	\$0.00	\$0.00	\$0.00	\$21,931.63	0.00%
				CONN-UG-TF-1P-8POS-SM	Connector UG transformer single phase eight position from 25-	\$0.00	\$0.00	\$466.71	\$0.00	\$0.00	\$0.00	\$466.71	0.00%
				ELBOW-1/0-AL-200A-15KV-	Elbow 1/0 AL 200A 15KV Load Break	\$0.00	\$0.00	\$2,175.32	\$0.00	\$0.00	\$0.00	\$2,175.32	0.00%
				ELBOW-FTB-4/0-AL-200A-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load	\$0.00	\$0.00	\$290.14	\$0.00	\$0.00	\$0.00	\$290.14	0.00%

Detailed Cost Report-Detail

GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase	\$0.00	\$0.00	\$273.11	\$0.00	\$0.00	\$0.00	\$0.00	\$273.11	0.00%
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$97.90	\$0.00	\$0.00	\$0.00	\$0.00	\$97.90	0.00%
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$244.91	\$0.00	\$0.00	\$0.00	\$0.00	\$244.91	0.00%
HDWR-MACH-SM-14IN-	Hardware Machine Bolt 5/8in diameter 14in long Galvanized	\$2.46	\$0.00	\$9.58	\$0.00	\$0.00	\$0.00	\$0.00	\$12.04	0.00%
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$67.55	\$0.00	\$0.00	\$0.00	\$0.00	\$69.64	0.00%
OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$654.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$654.63	0.84%
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$378.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378.29	0.48%
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and	\$9.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.83	0.01%
POL E-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$151.65	\$0.00	\$0.00	\$0.00	\$0.00	\$151.65	0.00%
STRUCT-PAD-TF-CTE-SM-	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH	\$0.00	\$0.00	\$1,884.01	\$0.00	\$0.00	\$0.00	\$0.00	\$1,884.01	0.00%
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV	\$0.00	\$0.00	\$327.32	\$0.00	\$0.00	\$0.00	\$0.00	\$327.32	0.00%
ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear	\$14,811.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,811.77	18.94%
ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$1,623.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,623.11	2.08%
ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$897.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$897.11	1.15%
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)	\$3,565.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,565.71	4.56%
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert	\$66.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.27	0.08%
ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$565.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$565.77	0.72%
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$1,092.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,092.96	1.40%
ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$1,075.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,075.15	1.37%
ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	\$2,498.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,498.47	3.19%
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	0.63%
ULAB-STICK-TRN-3IN-5IN-	UG Labor for Placing 3.25-5in Rigid Conduit in Trench.	\$39,536.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,536.31	50.56%
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	0.83%
Total		\$67,933.32	\$10,267.93	\$67,835.37	\$12,617.38	\$0.00	\$0.00	\$0.00	\$158,654.00	100.00%

Type	Activity	Cost
Capital	I	\$158,654.00
Total Cost		\$158,654.00

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	49.54 %
36500	1.14 %
36600	49.32 %
36400	0.01 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$158654	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 10-210 Lot Low Density Duke All

Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	38,181.00	RSUG	LRSUG	I	\$47,569.86	\$44,366.56	\$0.00	\$91,936.42	480.94
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	7,135.00	RSUG	LRSUG	I	\$1.68	\$12,013.91	\$0.00	\$12,015.59	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	2,164.00	RSUG	LRSUG	I	\$1.68	\$9,069.32	\$0.00	\$9,071.00	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	9,549.00	RSUG	LRSUG	I	\$1.68	\$23,283.33	\$0.00	\$23,285.01	0.02
ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)		I	2,164.00	RSUG	LRSUG	I	\$4,589.42	\$0.00	\$0.00	\$4,589.42	46.40
ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear ft)		I	16,684.00	RSUG	LRSUG	I	\$24,010.40	\$0.00	\$0.00	\$24,010.40	242.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	291.00	RSUG	LRSUG	I	\$9,259.95	\$0.00	\$0.00	\$9,259.95	93.62
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	194.00	RSUG	LRSUG	I	\$9,705.05	\$0.00	\$0.00	\$9,705.05	98.12
UNDERGROUND CONDUIT			I	35,970.00	RSUG	LRSUG	I	\$51,489.97	\$33,038.76	\$0.00	\$84,528.73	520.57
COND-BEND-3IN-PVC-90DEG-R36-	Conduit Bend 3in PVC 90 Degrees 36" Radius		I	194.00	RSUG	LRSUG	I	\$1.68	\$3,711.38	\$0.00	\$3,713.06	0.02
COND-STICK-3IN-PVC-SCH40-F	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	17,888.00	RSUG	LRSUG	I	\$1.68	\$29,327.38	\$0.00	\$29,329.06	0.02
ULAB-STICK-TRN-3IN-5IN-F	UG Labor for Placing 3.25-5in Rigid Conduit in Trench. Estimate per		I	17,888.00	RSUG	LRSUG	I	\$51,486.61	\$0.00	\$0.00	\$51,486.61	520.54
UNDERGROUND PEDESTALS			I	776.00	RSUG	LRSUG	I	\$15,103.56	\$18,409.54	\$0.00	\$33,513.10	152.70
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	291.00	RSUG	LRSUG	I	\$0.00	\$3,778.46	\$0.00	\$3,778.46	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	97.00	RSUG	LRSUG	I	\$0.00	\$14,631.08	\$0.00	\$14,631.08	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	291.00	RSUG	LRSUG	I	\$5,120.57	\$0.00	\$0.00	\$5,120.57	51.77
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	97.00	RSUG	LRSUG	I	\$9,982.99	\$0.00	\$0.00	\$9,982.99	100.93
Grand Total:				74,927.00				\$114,163.39	\$95,814.86	\$0.00	\$209,978.25	1,154.22

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			#####	\$17,238.68	\$95,814.86	\$17,821.56	\$0.00	\$0.00	\$245,038.49	100.00%
						\$0.00	\$17,238.68	\$0.00	\$17,821.56	\$0.00	\$0.00	\$35,060.24	13.12%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$12,013.91	\$0.00	\$0.00	\$0.00	\$12,015.59	0.00%
				CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$9,069.32	\$0.00	\$0.00	\$0.00	\$9,071.00	0.00%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$23,283.33	\$0.00	\$0.00	\$0.00	\$23,285.01	0.00%
				COND-BEND-3IN-PVC-	Conduit Bend 3in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$3,711.38	\$0.00	\$0.00	\$0.00	\$3,713.06	0.00%
				COND-STICK-3IN-PVC-	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$29,327.38	\$0.00	\$0.00	\$0.00	\$29,329.06	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$3,778.46	\$0.00	\$0.00	\$0.00	\$3,778.46	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$14,631.08	\$0.00	\$0.00	\$0.00	\$14,631.08	0.00%
				ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)	\$4,589.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,589.42	3.49%
				ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear	\$24,010.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,010.40	18.27%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$5,120.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,120.57	3.90%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$9,259.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,259.95	7.05%
				ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$9,705.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,705.05	7.39%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$9,982.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,982.99	7.60%
				ULAB-STICK-TRN-3IN-5IN-	UG Labor for Placing 3.25-5in Rigid Conduit in Trench.	\$51,486.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,486.61	39.18%
Total						#####	\$17,238.68	\$95,814.86	\$17,821.56	\$0.00	\$0.00	\$245,038.49	100.00%

Type	Activity	Cost
Capital	I	\$245,038.49
Total Cost		\$245,038.49

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	59.82 %
36600	40.18 %

Detailed Cost Report-Detail

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$245038.49	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 4- 210 Lot Low Density_Underground Transformers

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	34.00	RSUG	LRSUG	I	\$4,486.56	\$62,229.22	\$0.00	\$66,715.78	45.36
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless		I	2.00	RSUG	LRSUG	I	\$0.00	\$8,259.65	\$0.00	\$8,259.65	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop		I	8.00	RSUG	LRSUG	I	\$0.00	\$24,350.48	\$0.00	\$24,350.48	0.00
TF-UG-75-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase Stainless		I	1.00	RSUG	LRSUG	I	\$0.00	\$3,325.13	\$0.00	\$3,325.13	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop		I	6.00	RSUG	LRSUG	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	17.00	RSUG	LRSUG	I	\$4,486.56	\$0.00	\$0.00	\$4,486.56	45.36
Grand Total:				34.00				\$4,486.56	\$62,229.22	0.00	\$66,715.78	45.36

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%
						\$0.00	\$677.47	\$0.00	\$11,574.63	\$0.00	\$0.00	\$12,252.10	13.12%
				TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$8,259.65	\$0.00	\$0.00	\$0.00	\$8,259.65	0.00%
				TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$24,350.48	\$0.00	\$0.00	\$0.00	\$24,350.48	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase	\$0.00	\$0.00	\$3,325.13	\$0.00	\$0.00	\$0.00	\$3,325.13	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
				ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$4,486.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,486.56	86.88%
Total						\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%

Type	Activity	Cost
Capital	I	\$78,967.88
Total Cost		\$78,967.88

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$78967.88	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 6-210 Lot Low Density Underground primary and secondary

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	17,018.00	RSUG	LRSUG	I	\$63,290.53	\$0.00	\$0.00	\$63,290.53	639.88
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	17,018.00	RSUG	LRSUG	I	\$63,290.53	\$0.00	\$0.00	\$63,290.53	639.88
Grand Total:				17,018.00				\$63,290.53	\$0.00	0.00	\$63,290.53	639.88

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$63,290.53	\$9,556.87	\$0.00	\$0.00	\$0.00	\$0.00	\$72,847.40	100.00%
						\$0.00	\$9,556.87	\$0.00	\$0.00	\$0.00	\$0.00	\$9,556.87	13.12%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$63,290.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,290.53	86.88%
Total						\$63,290.53	\$9,556.87	\$0.00	\$0.00	\$0.00	\$0.00	\$72,847.40	100.00%

Type	Activity	Cost
Capital	I	\$72,847.40
Total Cost		\$72,847.40

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$72847.40	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 7-210 Lot_Underground Service Trench_Duke

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	210.00	RSUG	LRSUG	I	\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	210.00	RSUG	LRSUG	I	\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82
Grand Total:				210.00				\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			#####	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$122,591.02	100.00%
				ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	\$0.00	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$16,082.75	13.12%
Total						#####	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$122,591.02	100.00%

Type	Activity	Cost
Capital	I	\$122,591.02
Total Cost		\$122,591.02

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$122591.02	100 %

210 Lot Subdivision Underground (Low Density) WR #30353291 Customer Trench Mainline

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 28,403.07	\$ 135.25	\$ 20,688.82	\$ 98.52	\$ 49,091.89	\$ 233.77
Primary	\$ 45,178.45	\$ 215.14	\$ 28,386.28	\$ 135.17	\$ 73,564.73	\$ 350.31
Secondary	\$ 62,776.10	\$ 298.93	\$ 62,673.42	\$ 298.44	\$ 125,449.52	\$ 597.38
Transformers	\$ 62,229.22	\$ 296.33	\$ 4,486.56	\$ 21.36	\$ 66,715.78	\$ 317.69
Trenching						
Primary & Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service	\$ -	\$ -	\$ 106,508.27	\$ 507.18	\$ 106,508.27	\$ 507.18
Subtotal	\$ 198,586.84		\$ 222,743.35		\$ 421,330.19	
Store Handling	\$ 36,937.15	\$ 175.89		\$ -	\$ 36,937.15	\$ 175.89
Engineering	\$ -	\$ -	\$ 13,101.76	\$ 62.39	\$ 13,101.76	\$ 62.39
Supervision	\$ -	\$ -	\$ 20,463.43	\$ 97.44	\$ 20,463.43	\$ 97.44
Fleet	\$ -	\$ -	\$ 24,156.52	\$ 115.03	\$ 24,156.52	\$ 115.03
Totals	\$ 235,523.99	\$ 1,121.54	\$ 256,308.55	\$ 1,220.52	\$ 491,832.54	\$ 2,342.06

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291
 Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701
 GL Account: P67D-U486-69100-RSUG-LRSUG-I
 Work Order Description: Low Density Subdivision UG for rate filings

Version: 1-210 Lot-Low Density_Service_Duke
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES				9,030.00	RSUG	LRSUG		\$20,683.46	\$14,779.68	\$0.00	\$35,463.14	209.11
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,040.00	RSUG	LRSUG	I	\$1.68	\$13,537.75	\$0.00	\$13,539.43	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	360.00	RSUG	LRSUG	I	\$1.68	\$877.79	\$0.00	\$879.47	0.02
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	210.00	RSUG	LRSUG	I	\$0.00	\$364.14	\$0.00	\$364.14	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	210.00	RSUG	LRSUG	I	\$10,505.23	\$0.00	\$0.00	\$10,505.23	106.21
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	210.00	RSUG	LRSUG	I	\$10,174.87	\$0.00	\$0.00	\$10,174.87	102.87
UNDERGROUND CONDUIT				8,610.00	RSUG	LRSUG		\$3.36	\$13,623.39	\$0.00	\$13,626.75	0.03
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	210.00	RSUG	LRSUG	I	\$1.68	\$2,268.27	\$0.00	\$2,269.95	0.02
COND-STICK-2 1/2IN-PVC-SCH40-F	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	8,400.00	RSUG	LRSUG	I	\$1.68	\$11,355.12	\$0.00	\$11,356.80	0.02
Grand Total:				17,640.00				\$20,686.82	\$28,403.07	0.00	\$49,089.89	209.15

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$20,686.82	\$3,123.71	\$28,403.07	\$5,282.97	\$0.00	\$0.00	\$57,496.57	100.00%
						\$0.00	\$3,123.71	\$0.00	\$5,282.97	\$0.00	\$0.00	\$8,406.68	13.12%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$13,537.75	\$0.00	\$0.00	\$0.00	\$13,539.43	0.01%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$877.79	\$0.00	\$0.00	\$0.00	\$879.47	0.01%
				COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$2,268.27	\$0.00	\$0.00	\$0.00	\$2,269.95	0.01%
				COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$11,355.12	\$0.00	\$0.00	\$0.00	\$11,356.80	0.01%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$364.14	\$0.00	\$0.00	\$0.00	\$364.14	0.00%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$10,505.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,505.23	44.12%
				ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$10,174.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,174.87	42.73%
Total						\$20,686.82	\$3,123.71	\$28,403.07	\$5,282.97	\$0.00	\$0.00	\$57,496.57	100.00%

Type	Activity	Cost
Capital	I	\$57,496.57
Total Cost		\$57,496.57

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	71.89 %
36600	28.11 %

Breakdown of cost by Point/Span

Detailed Cost Report-Detail

Point/Span	Cost	Percentage
P2	\$57496.57	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 14-210 Lot Low Density UG Customer Trench Conduit

Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY				24.00	RSUG	LRSUG		\$1,037.47	\$517.51	\$0.00	\$1,554.98	8.45
ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kV or 13kV Circuits.		I	4.00	RSUG	LRSUG	I	\$0.00	\$231.15	\$0.00	\$231.15	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass		I	4.00	RSUG	LRSUG	I	\$0.00	\$209.23	\$0.00	\$209.23	0.00
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel		I	4.00	RSUG	LRSUG	I	\$2.46	\$9.58	\$0.00	\$12.04	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	4.00	RSUG	LRSUG	I	\$2.09	\$67.55	\$0.00	\$69.64	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	4.00	RSUG	LRSUG	I	\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase		I	4.00	RSUG	LRSUG	I	\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE				27,723.00	RSUG	LRSUG		\$22,632.29	\$42,006.65	\$0.00	\$64,638.94	228.82
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15kV 1P 1/0 Aluminum Primary Cable with LC Shield and		I	13,726.00	RSUG	LRSUG	I	\$1.68	\$38,749.87	\$0.00	\$38,751.55	0.02
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-75kva		I	51.00	RSUG	LRSUG	I	\$0.00	\$466.71	\$0.00	\$466.71	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break		I	2.00	RSUG	LRSUG	I	\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase		I	17.00	RSUG	LRSUG	I	\$0.00	\$273.11	\$0.00	\$273.11	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	6.00	RSUG	LRSUG	I	\$0.00	\$97.90	\$0.00	\$97.90	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	17.00	RSUG	LRSUG	I	\$0.00	\$244.91	\$0.00	\$244.91	0.00
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer		I	17.00	RSUG	LRSUG	I	\$0.00	\$1,884.01	\$0.00	\$1,884.01	0.00
ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear ft)		I	13,726.00	RSUG	LRSUG	I	\$14,811.77	\$0.00	\$0.00	\$14,811.77	149.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	51.00	RSUG	LRSUG	I	\$1,623.11	\$0.00	\$0.00	\$1,623.11	16.41
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items		I	51.00	RSUG	LRSUG	I	\$897.11	\$0.00	\$0.00	\$897.11	9.07
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert		I	2.00	RSUG	LRSUG	I	\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	6.00	RSUG	LRSUG	I	\$565.77	\$0.00	\$0.00	\$565.77	5.72
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	17.00	RSUG	LRSUG	I	\$1,092.96	\$0.00	\$0.00	\$1,092.96	11.05
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	17.00	RSUG	LRSUG	I	\$1,075.15	\$0.00	\$0.00	\$1,075.15	10.87
ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)		I	17.00	RSUG	LRSUG	I	\$2,498.47	\$0.00	\$0.00	\$2,498.47	25.26
UNDERGROUND TERMINATIONS				80.00	RSUG	LRSUG		\$4,714.06	\$2,654.29	\$0.00	\$7,368.35	47.66
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break		I	32.00	RSUG	LRSUG	I	\$0.00	\$2,175.32	\$0.00	\$2,175.32	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	4.00	RSUG	LRSUG	I	\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV		I	4.00	RSUG	LRSUG	I	\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)		I	32.00	RSUG	LRSUG	I	\$3,565.71	\$0.00	\$0.00	\$3,565.71	36.05
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	4.00	RSUG	LRSUG	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)		I	4.00	RSUG	LRSUG	I	\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD POLE AND EQUIP				2.00	RSUG	LRSUG		\$2.46	\$0.00	\$0.00	\$2.46	0.02
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and supports		I	1.00	RSUG	LRSUG	I	\$2.46	\$0.00	\$0.00	\$2.46	0.02
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned		I	1.00	RSUG	LRSUG	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				27,829.00				\$28,386.28	\$45,178.45	\$0.00	\$73,564.73	284.94

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
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Detailed Cost Report-Detail

LRUG	RSUG												
						\$28,386.28	\$4,286.33	\$45,178.45	\$8,403.19	\$0.00	\$0.00	\$86,254.25	100.00%
						\$0.00	\$4,286.33	\$0.00	\$8,403.19	\$0.00	\$0.00	\$12,689.52	13.12%
				ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.	\$0.00	\$0.00	\$231.15	\$0.00	\$0.00	\$0.00	\$231.15	0.00%
				BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass	\$0.00	\$0.00	\$209.23	\$0.00	\$0.00	\$0.00	\$209.23	0.00%
				CABLE-PRI-1/0-AL-TRXLPE	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$38,749.87	\$0.00	\$0.00	\$0.00	\$38,751.55	0.01%
				CONN-UG-TF-1P-8POS-SM	Connector UG transformer single phase eight position from 25-	\$0.00	\$0.00	\$466.71	\$0.00	\$0.00	\$0.00	\$466.71	0.00%
				ELBOW-1/0-AL-200A-15KV-	Elbow 1/0 AL 200A 15KV Load Break	\$0.00	\$0.00	\$2,175.32	\$0.00	\$0.00	\$0.00	\$2,175.32	0.00%
				ELBOW-FTB-4/0-AL-200A-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load	\$0.00	\$0.00	\$290.14	\$0.00	\$0.00	\$0.00	\$290.14	0.00%
				GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase	\$0.00	\$0.00	\$273.11	\$0.00	\$0.00	\$0.00	\$273.11	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$97.90	\$0.00	\$0.00	\$0.00	\$97.90	0.00%
				GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$244.91	\$0.00	\$0.00	\$0.00	\$244.91	0.00%
				HDWR-MACH-SM-14IN-	Hardware Machine Bolt 5/8in diameter 14in long Galvanized	\$2.46	\$0.00	\$9.58	\$0.00	\$0.00	\$0.00	\$12.04	0.01%
				LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$67.55	\$0.00	\$0.00	\$0.00	\$69.64	0.01%
				OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$654.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$654.63	2.00%
				OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$378.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378.29	1.16%
				OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.46	0.01%
				POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$151.65	\$0.00	\$0.00	\$0.00	\$151.65	0.00%
				STRUCT-PAD-TF-CTE-SM-	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH	\$0.00	\$0.00	\$1,884.01	\$0.00	\$0.00	\$0.00	\$1,884.01	0.00%
				TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kv	\$0.00	\$0.00	\$327.32	\$0.00	\$0.00	\$0.00	\$327.32	0.00%
				ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear	\$14,811.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,811.77	45.33%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$1,623.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,623.11	4.97%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$897.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$897.11	2.75%
				ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)	\$3,565.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,565.71	10.91%
				ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert	\$66.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.27	0.20%
				ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$565.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$565.77	1.73%
				ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$1,092.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,092.96	3.35%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$1,075.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,075.15	3.29%
				ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	\$2,498.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,498.47	7.65%
				ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.52%
				ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	2.00%
Total						\$28,386.28	\$4,286.33	\$45,178.45	\$8,403.19	\$0.00	\$0.00	\$86,254.25	100.00%

Type	Activity	Cost
Capital	I	\$86,254.25
Total Cost		\$86,254.25

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	91.11 %
36500	2.10 %
36600	6.80 %
36400	0.00 %

Detailed Cost Report-Detail

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$86254.25	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291
 Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701
 GL Account: P67D-U486-69100-RSUG-LRSUG-I
 Work Order Description: Low Density Subdivision UG for rate filings

Version: 3-210 Lot Low Density Secondary Customer Conduit Trench
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				38,181.00	RSUG	LRSUG		\$47,569.86	\$44,366.56	\$0.00	\$91,936.42	480.94
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	7,135.00	RSUG	LRSUG	I	\$1.68	\$12,013.91	\$0.00	\$12,015.59	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	2,164.00	RSUG	LRSUG	I	\$1.68	\$9,069.32	\$0.00	\$9,071.00	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	9,549.00	RSUG	LRSUG	I	\$1.68	\$23,283.33	\$0.00	\$23,285.01	0.02
ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)		I	2,164.00	RSUG	LRSUG	I	\$4,589.42	\$0.00	\$0.00	\$4,589.42	46.40
ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear ft)		I	16,684.00	RSUG	LRSUG	I	\$24,010.40	\$0.00	\$0.00	\$24,010.40	242.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	291.00	RSUG	LRSUG	I	\$9,259.95	\$0.00	\$0.00	\$9,259.95	93.62
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	194.00	RSUG	LRSUG	I	\$9,705.05	\$0.00	\$0.00	\$9,705.05	98.12
UNDERGROUND PEDESTALS				776.00	RSUG	LRSUG		\$15,103.56	\$18,409.54	\$0.00	\$33,513.10	152.70
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	291.00	RSUG	LRSUG	I	\$0.00	\$3,778.46	\$0.00	\$3,778.46	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	97.00	RSUG	LRSUG	I	\$0.00	\$14,631.08	\$0.00	\$14,631.08	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	291.00	RSUG	LRSUG	I	\$5,120.57	\$0.00	\$0.00	\$5,120.57	51.77
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	97.00	RSUG	LRSUG	I	\$9,982.99	\$0.00	\$0.00	\$9,982.99	100.93
Grand Total:				38,957.00				\$62,673.42	\$62,776.10	0.00	\$125,449.52	633.64

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$62,673.42	\$9,463.69	\$62,776.10	\$11,676.35	\$0.00	\$0.00	\$146,589.56	100.00%
						\$0.00	\$9,463.69	\$0.00	\$11,676.35	\$0.00	\$0.00	\$21,140.04	13.12%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$12,013.91	\$0.00	\$0.00	\$0.00	\$12,015.59	0.00%
				CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$9,069.32	\$0.00	\$0.00	\$0.00	\$9,071.00	0.00%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$23,283.33	\$0.00	\$0.00	\$0.00	\$23,285.01	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$3,778.46	\$0.00	\$0.00	\$0.00	\$3,778.46	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$14,631.08	\$0.00	\$0.00	\$0.00	\$14,631.08	0.00%
				ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)	\$4,589.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,589.42	6.36%
				ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear	\$24,010.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,010.40	33.28%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$5,120.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,120.57	7.10%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$9,259.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,259.95	12.84%
				ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$9,705.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,705.05	13.45%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$9,982.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,982.99	13.84%
Total						\$62,673.42	\$9,463.69	\$62,776.10	\$11,676.35	\$0.00	\$0.00	\$146,589.56	100.00%

Type	Activity	Cost
Capital	I	\$146,589.56
Total Cost		\$146,589.56

Detailed Cost Report-Detail

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$146589.56	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 4- 210 Lot Low Density_ Underground Transformers

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	34.00	RSUG	LRSUG	I	\$4,486.56	\$62,229.22	\$0.00	\$66,715.78	45.36
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless		I	2.00	RSUG	LRSUG	I	\$0.00	\$8,259.65	\$0.00	\$8,259.65	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop		I	8.00	RSUG	LRSUG	I	\$0.00	\$24,350.48	\$0.00	\$24,350.48	0.00
TF-UG-75-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase Stainless		I	1.00	RSUG	LRSUG	I	\$0.00	\$3,325.13	\$0.00	\$3,325.13	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop		I	6.00	RSUG	LRSUG	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	17.00	RSUG	LRSUG	I	\$4,486.56	\$0.00	\$0.00	\$4,486.56	45.36
Grand Total:				34.00				\$4,486.56	\$62,229.22	0.00	\$66,715.78	45.36

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%
						\$0.00	\$677.47	\$0.00	\$11,574.63	\$0.00	\$0.00	\$12,252.10	13.12%
				TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$8,259.65	\$0.00	\$0.00	\$0.00	\$8,259.65	0.00%
				TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$24,350.48	\$0.00	\$0.00	\$0.00	\$24,350.48	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase	\$0.00	\$0.00	\$3,325.13	\$0.00	\$0.00	\$0.00	\$3,325.13	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
				ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$4,486.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,486.56	86.88%
Total						\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%

Type	Activity	Cost
Capital	I	\$78,967.88
Total Cost		\$78,967.88

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$78967.88	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 7-210 Lot_Underground Service Trench_Duke

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	210.00	RSUG	LRSUG	I	\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	210.00	RSUG	LRSUG	I	\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82
Grand Total:				210.00				\$106,508.27	\$0.00	\$0.00	\$106,508.27	1,076.82

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			#####	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$122,591.02	100.00%
						\$0.00	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$16,082.75	13.12%
				ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	#####	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,508.27	86.88%
Total						#####	\$16,082.75	\$0.00	\$0.00	\$0.00	\$0.00	\$122,591.02	100.00%

Type	Activity	Cost
Capital	I	\$122,591.02
Total Cost		\$122,591.02

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$122591.02	100 %

210 Lot Subdivision Underground (Low Density) WR #30353291 Customer Trench All

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 14,415.54	\$ 68.65	\$ 82,490.34	\$ 392.81	\$ 96,905.88	\$ 461.46
Primary	\$ 45,178.45	\$ 215.14	\$ 28,386.28	\$ 135.17	\$ 73,564.73	\$ 350.31
Secondary	\$ 62,776.10	\$ 298.93	\$ 62,673.42	\$ 298.44	\$ 125,449.52	\$ 597.38
Transformers	\$ 62,229.22	\$ 296.33	\$ 4,486.56	\$ 21.36	\$ 66,715.78	\$ 317.69
Trenching						
Primary & Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 184,599.31		\$ 178,036.60		\$ 362,635.91	
Store Handling	\$ 34,335.47	\$ 163.50		\$ -	\$ 34,335.47	\$ 163.50
Engineering	\$ -	\$ -	\$ 10,472.11	\$ 49.87	\$ 10,472.11	\$ 49.87
Supervision	\$ -	\$ -	\$ 16,356.22	\$ 77.89	\$ 16,356.22	\$ 77.89
Fleet	\$ -	\$ -	\$ 19,308.07	\$ 91.94	\$ 19,308.07	\$ 91.94
Totals	\$ 218,934.78	\$ 1,042.55	\$ 204,864.94	\$ 975.55	\$ 423,799.72	\$ 2,018.09

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291
 Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701
 GL Account: P67D~U486~69100~RSUG~LRSUG~I
 Work Order Description: Low Density Subdivision UG for rate filings

Version: 9-210 Lot Underground Service Cust Trench Conduit
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES				8,820.00	RSUG	LRSUG		\$82,490.34	\$14,415.54	\$0.00	\$96,905.88	833.99
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,040.00	RSUG	LRSUG	I	\$1.68	\$13,537.75	\$0.00	\$13,539.43	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	360.00	RSUG	LRSUG	I	\$1.68	\$877.79	\$0.00	\$879.47	0.02
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	210.00	RSUG	LRSUG	I	\$10,505.23	\$0.00	\$0.00	\$10,505.23	106.21
ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)		I	210.00	RSUG	LRSUG	I	\$71,981.75	\$0.00	\$0.00	\$71,981.75	727.75
Grand Total:				8,820.00				\$82,490.34	\$14,415.54	0.00	\$96,905.88	833.99

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG					\$82,490.34	\$12,456.03	\$14,415.54	\$2,681.29	\$0.00	\$0.00	\$112,043.20	100.00%
						\$0.00	\$12,456.03	\$0.00	\$2,681.29	\$0.00	\$0.00	\$15,137.32	13.12%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$13,537.75	\$0.00	\$0.00	\$0.00	\$13,539.43	0.00%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$877.79	\$0.00	\$0.00	\$0.00	\$879.47	0.00%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$10,505.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,505.23	11.06%
				ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)	\$71,981.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,981.75	75.81%
Total						\$82,490.34	\$12,456.03	\$14,415.54	\$2,681.29	\$0.00	\$0.00	\$112,043.20	100.00%

Type	Activity	Cost
Capital	I	\$112,043.20
Total Cost		\$112,043.20

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$112,043.20	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 14-210 Lot Low Density UG Customer Trench Conduit

Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY				24.00	RSUG	LRSUG		\$1,037.47	\$517.51	\$0.00	\$1,554.98	8.45
ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.		I	4.00	RSUG	LRSUG	I	\$0.00	\$231.15	\$0.00	\$231.15	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass		I	4.00	RSUG	LRSUG	I	\$0.00	\$209.23	\$0.00	\$209.23	0.00
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel		I	4.00	RSUG	LRSUG	I	\$2.46	\$9.58	\$0.00	\$12.04	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	4.00	RSUG	LRSUG	I	\$2.09	\$67.55	\$0.00	\$69.64	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	4.00	RSUG	LRSUG	I	\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase		I	4.00	RSUG	LRSUG	I	\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE				27,723.00	RSUG	LRSUG		\$22,632.29	\$42,006.65	\$0.00	\$64,638.94	228.82
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield and		I	13,726.00	RSUG	LRSUG	I	\$1.68	\$38,749.87	\$0.00	\$38,751.55	0.02
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-75kva		I	51.00	RSUG	LRSUG	I	\$0.00	\$466.71	\$0.00	\$466.71	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break		I	2.00	RSUG	LRSUG	I	\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase		I	17.00	RSUG	LRSUG	I	\$0.00	\$273.11	\$0.00	\$273.11	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	6.00	RSUG	LRSUG	I	\$0.00	\$97.90	\$0.00	\$97.90	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	17.00	RSUG	LRSUG	I	\$0.00	\$244.91	\$0.00	\$244.91	0.00
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer		I	17.00	RSUG	LRSUG	I	\$0.00	\$1,884.01	\$0.00	\$1,884.01	0.00
ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear ft)		I	13,726.00	RSUG	LRSUG	I	\$14,811.77	\$0.00	\$0.00	\$14,811.77	149.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	51.00	RSUG	LRSUG	I	\$1,623.11	\$0.00	\$0.00	\$1,623.11	16.41
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items		I	51.00	RSUG	LRSUG	I	\$897.11	\$0.00	\$0.00	\$897.11	9.07
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert		I	2.00	RSUG	LRSUG	I	\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	6.00	RSUG	LRSUG	I	\$565.77	\$0.00	\$0.00	\$565.77	5.72
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	17.00	RSUG	LRSUG	I	\$1,092.96	\$0.00	\$0.00	\$1,092.96	11.05
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	17.00	RSUG	LRSUG	I	\$1,075.15	\$0.00	\$0.00	\$1,075.15	10.87
ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)		I	17.00	RSUG	LRSUG	I	\$2,498.47	\$0.00	\$0.00	\$2,498.47	25.26
UNDERGROUND TERMINATIONS				80.00	RSUG	LRSUG		\$4,714.06	\$2,654.29	\$0.00	\$7,368.35	47.66
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break		I	32.00	RSUG	LRSUG	I	\$0.00	\$2,175.32	\$0.00	\$2,175.32	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	4.00	RSUG	LRSUG	I	\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kv		I	4.00	RSUG	LRSUG	I	\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)		I	32.00	RSUG	LRSUG	I	\$3,565.71	\$0.00	\$0.00	\$3,565.71	36.05
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	4.00	RSUG	LRSUG	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)		I	4.00	RSUG	LRSUG	I	\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD POLE AND EQUIP				2.00	RSUG	LRSUG		\$2.46	\$0.00	\$0.00	\$2.46	0.02
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and supports		I	1.00	RSUG	LRSUG	I	\$2.46	\$0.00	\$0.00	\$2.46	0.02
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned		I	1.00	RSUG	LRSUG	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				27,829.00				\$28,386.28	\$45,178.45	\$0.00	\$73,564.73	284.94

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
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Detailed Cost Report-Detail

LRUG	RSUG				\$28,386.28	\$4,286.33	\$45,178.45	\$8,403.19	\$0.00	\$0.00	\$86,254.25	100.00%	
					\$0.00	\$4,286.33	\$0.00	\$8,403.19	\$0.00	\$0.00	\$12,689.52	13.12%	
				ARR-RISER-10KV-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.	\$0.00	\$0.00	\$231.15	\$0.00	\$0.00	\$231.15	0.00%	
				BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass	\$0.00	\$0.00	\$209.23	\$0.00	\$0.00	\$209.23	0.00%	
				CABLE-PRI-1/0-AL-TRXLPE	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$38,749.87	\$0.00	\$0.00	\$38,751.55	0.01%	
				CONN-UG-TF-1P-8POS-SM	Connector UG transformer single phase eight position from 25-	\$0.00	\$0.00	\$466.71	\$0.00	\$0.00	\$466.71	0.00%	
				ELBOW-1/0-AL-200A-15KV-	Elbow 1/0 AL 200A 15KV Load Break	\$0.00	\$0.00	\$2,175.32	\$0.00	\$0.00	\$2,175.32	0.00%	
				ELBOW-FTB-4/0-AL-200A-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load	\$0.00	\$0.00	\$290.14	\$0.00	\$0.00	\$290.14	0.00%	
				GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase	\$0.00	\$0.00	\$273.11	\$0.00	\$0.00	\$273.11	0.00%	
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$97.90	\$0.00	\$0.00	\$97.90	0.00%	
				GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$244.91	\$0.00	\$0.00	\$244.91	0.00%	
				HDWR-MACH-SM-14IN-	Hardware Machine Bolt 5/8in diameter 14in long Galvanized	\$2.46	\$0.00	\$9.58	\$0.00	\$0.00	\$12.04	0.01%	
				LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$67.55	\$0.00	\$0.00	\$69.64	0.01%	
				OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$654.63	\$0.00	\$0.00	\$0.00	\$0.00	\$654.63	2.00%	
				OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$378.29	\$0.00	\$0.00	\$0.00	\$0.00	\$378.29	1.16%	
				OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2.46	0.01%	
				POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
				RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$151.65	\$0.00	\$0.00	\$151.65	0.00%	
				STRUCT-PAD-TF-CTE-SM-	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH	\$0.00	\$0.00	\$1,884.01	\$0.00	\$0.00	\$1,884.01	0.00%	
				TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kv	\$0.00	\$0.00	\$327.32	\$0.00	\$0.00	\$327.32	0.00%	
				ULAB-CABLE-COND-SM-F	UG Labor Cable in conduit up to 1in diameter cable (per linear	\$14,811.77	\$0.00	\$0.00	\$0.00	\$0.00	\$14,811.77	45.33%	
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$1,623.11	\$0.00	\$0.00	\$0.00	\$0.00	\$1,623.11	4.97%	
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$897.11	\$0.00	\$0.00	\$0.00	\$0.00	\$897.11	2.75%	
				ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)	\$3,565.71	\$0.00	\$0.00	\$0.00	\$0.00	\$3,565.71	10.91%	
				ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert	\$66.27	\$0.00	\$0.00	\$0.00	\$0.00	\$66.27	0.20%	
				ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$565.77	\$0.00	\$0.00	\$0.00	\$0.00	\$565.77	1.73%	
				ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$1,092.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,092.96	3.35%	
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$1,075.15	\$0.00	\$0.00	\$0.00	\$0.00	\$1,075.15	3.29%	
				ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	\$2,498.47	\$0.00	\$0.00	\$0.00	\$0.00	\$2,498.47	7.65%	
				ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.52%	
				ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	2.00%	
Total						\$28,386.28	\$4,286.33	\$45,178.45	\$8,403.19	\$0.00	\$0.00	\$86,254.25	100.00%

Type	Activity	Cost
Capital	I	\$86,254.25
Total Cost		\$86,254.25

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	91.11 %
36500	2.10 %
36600	6.80 %
36400	0.00 %

Detailed Cost Report-Detail

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$86254.25	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30353291

Version: 3-210 Lot Low Density Secondary Customer Conduit Trench

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				38,181.00	RSUG	LRSUG		\$47,569.86	\$44,366.56	\$0.00	\$91,936.42	480.94
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	7,135.00	RSUG	LRSUG	I	\$1.68	\$12,013.91	\$0.00	\$12,015.59	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	2,164.00	RSUG	LRSUG	I	\$1.68	\$9,069.32	\$0.00	\$9,071.00	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	9,549.00	RSUG	LRSUG	I	\$1.68	\$23,283.33	\$0.00	\$23,285.01	0.02
ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)		I	2,164.00	RSUG	LRSUG	I	\$4,589.42	\$0.00	\$0.00	\$4,589.42	46.40
ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear ft)		I	16,684.00	RSUG	LRSUG	I	\$24,010.40	\$0.00	\$0.00	\$24,010.40	242.75
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	291.00	RSUG	LRSUG	I	\$9,259.95	\$0.00	\$0.00	\$9,259.95	93.62
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	194.00	RSUG	LRSUG	I	\$9,705.05	\$0.00	\$0.00	\$9,705.05	98.12
UNDERGROUND PEDESTALS				776.00	RSUG	LRSUG		\$15,103.56	\$18,409.54	\$0.00	\$33,513.10	152.70
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	291.00	RSUG	LRSUG	I	\$0.00	\$3,778.46	\$0.00	\$3,778.46	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	97.00	RSUG	LRSUG	I	\$0.00	\$14,631.08	\$0.00	\$14,631.08	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	291.00	RSUG	LRSUG	I	\$5,120.57	\$0.00	\$0.00	\$5,120.57	51.77
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	97.00	RSUG	LRSUG	I	\$9,982.99	\$0.00	\$0.00	\$9,982.99	100.93
Grand Total:				38,957.00				\$62,673.42	\$62,776.10	0.00	\$125,449.52	633.64

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG					\$62,673.42	\$9,463.69	\$62,776.10	\$11,676.35	\$0.00	\$0.00	\$146,589.56	100.00%
						\$0.00	\$9,463.69	\$0.00	\$11,676.35	\$0.00	\$0.00	\$21,140.04	13.12%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$12,013.91	\$0.00	\$0.00	\$0.00	\$12,015.59	0.00%
				CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$9,069.32	\$0.00	\$0.00	\$0.00	\$9,071.00	0.00%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$23,283.33	\$0.00	\$0.00	\$0.00	\$23,285.01	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$3,778.46	\$0.00	\$0.00	\$0.00	\$3,778.46	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$14,631.08	\$0.00	\$0.00	\$0.00	\$14,631.08	0.00%
				ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)	\$4,589.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,589.42	6.36%
				ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear	\$24,010.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,010.40	33.28%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$5,120.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,120.57	7.10%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$9,259.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,259.95	12.84%
				ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$9,705.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,705.05	13.45%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$9,982.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,982.99	13.84%
Total						\$62,673.42	\$9,463.69	\$62,776.10	\$11,676.35	\$0.00	\$0.00	\$146,589.56	100.00%

Type	Activity	Cost
Capital	I	\$146,589.56
Total Cost		\$146,589.56

Detailed Cost Report-Detail

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$146589.56	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30353291

Version: 4- 210 Lot Low Density_Underground Transformers

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-LRSUG-I

Work Order Description: Low Density Subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	34.00	RSUG	LRSUG	I	\$4,486.56	\$62,229.22	\$0.00	\$66,715.78	45.36
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless		I	2.00	RSUG	LRSUG	I	\$0.00	\$8,259.65	\$0.00	\$8,259.65	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop		I	8.00	RSUG	LRSUG	I	\$0.00	\$24,350.48	\$0.00	\$24,350.48	0.00
TF-UG-75-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase Stainless		I	1.00	RSUG	LRSUG	I	\$0.00	\$3,325.13	\$0.00	\$3,325.13	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop		I	6.00	RSUG	LRSUG	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	17.00	RSUG	LRSUG	I	\$4,486.56	\$0.00	\$0.00	\$4,486.56	45.36
Grand Total:				34.00				\$4,486.56	\$62,229.22	0.00	\$66,715.78	45.36

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSUG	RSUG	I	I			\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%
						\$0.00	\$677.47	\$0.00	\$11,574.63	\$0.00	\$0.00	\$12,252.10	13.12%
				TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$8,259.65	\$0.00	\$0.00	\$0.00	\$8,259.65	0.00%
				TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$24,350.48	\$0.00	\$0.00	\$0.00	\$24,350.48	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 75kVA Single Phase	\$0.00	\$0.00	\$3,325.13	\$0.00	\$0.00	\$0.00	\$3,325.13	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
				ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$4,486.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,486.56	86.88%
Total						\$4,486.56	\$677.47	\$62,229.22	\$11,574.63	\$0.00	\$0.00	\$78,967.88	100.00%

Type	Activity	Cost
Capital	I	\$78,967.88
Total Cost		\$78,967.88

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$78967.88	100 %

210 Lot Subdivision Overhead (Low Density) WR #30354276

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 24,965.15	\$ 118.88	\$ 64,889.99	\$ 309.00	\$ 89,855.14	\$ 427.88
Primary	\$ 35,665.92	\$ 169.84	\$ 132,524.52	\$ 631.07	\$ 168,190.44	\$ 800.91
Secondary	\$ 24,900.59	\$ 118.57	\$ 67,148.28	\$ 319.75	\$ 92,048.87	\$ 438.33
Transformers	\$ 50,897.85	\$ 242.37	\$ 19,756.83	\$ 94.08	\$ 70,654.68	\$ 336.45
Poles	\$ 37,395.79	\$ 178.08	\$ 126,201.23	\$ 600.96	\$ 163,597.02	\$ 779.03
Subtotal	\$ 173,825.30		\$ 410,520.85		\$ 584,346.15	
Store Handling	\$ 32,331.51	\$ 153.96		\$ -	\$ 32,331.51	\$ 153.96
Engineering	\$ -	\$ -	\$ 70,876.42	\$ 337.51	\$ 70,876.42	\$ 337.51
Supervision	\$ -	\$ -	\$ 24,146.84	\$ 114.98	\$ 24,146.84	\$ 114.98
Fleet	\$ -	\$ -	\$ 44,520.99	\$ 212.00	\$ 44,520.99	\$ 212.00
Totals	\$ 206,156.81	\$ 981.70	\$ 505,544.11	\$ 2,407.35	\$ 711,700.92	\$ 3,389.05

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30354276

Version: 6-210 Lot Low Density Overhead Service

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: Low Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	17,314.00	RSOH	LRSOH	I	\$62,243.59	\$19,347.84	\$0.00	\$81,591.43	506.79
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0	8591193	I	124.00	RSOH	LRSOH	I	\$2.09	\$1,060.20	\$0.00	\$1,062.29	0.02
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	8591193	I	18.00	RSOH	LRSOH	I	\$0.00	\$28.80	\$0.00	\$28.80	0.00
CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	8591193	I	72.00	RSOH	LRSOH	I	\$0.00	\$90.10	\$0.00	\$90.10	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591193	I	90.00	RSOH	LRSOH	I	\$7,220.58	\$0.00	\$0.00	\$7,220.58	58.79
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	8591193	I	210.00	RSOH	LRSOH	I	\$55,020.92	\$0.00	\$0.00	\$55,020.92	447.98
WIRE-SVC-1/0-AL-TX-RT-F	(UOP) 600V Service Triplex Aerial Wire with Mousing: (3) 1/0	8591193	I	2,880.00	RSOH	LRSOH	I	\$0.00	\$4,827.74	\$0.00	\$4,827.74	0.00
WIRE-SVC-2-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) #2 Aluminum with XLPE	8591193	I	13,200.00	RSOH	LRSOH	I	\$0.00	\$11,462.88	\$0.00	\$11,462.88	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	8591193	I	720.00	RSOH	LRSOH	I	\$0.00	\$1,878.12	\$0.00	\$1,878.12	0.00
OVERHEAD PRIMARY			I	225.00	RSOH	LRSOH	I	\$2.09	\$4,512.58	\$0.00	\$4,514.67	0.02
CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	8591193	I	225.00	RSOH	LRSOH	I	\$2.09	\$4,512.58	\$0.00	\$4,514.67	0.02
OVERHEAD POLE AND EQUIP			I	68.00	RSOH	LRSOH	I	\$2,644.31	\$1,104.73	\$0.00	\$3,749.04	21.53
GND-POLE-6-F	Ground Pole #6 soft drawn copper	8591193	I	34.00	RSOH	LRSOH	I	\$0.00	\$1,104.73	\$0.00	\$1,104.73	0.00
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	8591193	I	34.00	RSOH	LRSOH	I	\$2,644.31	\$0.00	\$0.00	\$2,644.31	21.53
Grand Total:				17,607.00				\$64,889.99	\$24,965.15	\$0.00	\$89,855.14	528.33

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$64,889.99	\$9,798.38	\$24,965.15	\$4,643.52	\$0.00	\$0.00	\$104,297.04	100.00%
						\$0.00	\$9,798.38	\$0.00	\$4,643.52	\$0.00	\$0.00	\$14,441.90	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$1,060.20	\$0.00	\$0.00	\$0.00	\$1,062.29	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$28.80	\$0.00	\$0.00	\$0.00	\$28.80	0.00%
				CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	\$0.00	\$0.00	\$90.10	\$0.00	\$0.00	\$0.00	\$90.10	0.00%
				CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	\$2.09	\$0.00	\$4,512.58	\$0.00	\$0.00	\$0.00	\$4,514.67	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper	\$0.00	\$0.00	\$1,104.73	\$0.00	\$0.00	\$0.00	\$1,104.73	0.00%
				OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$2,644.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644.31	3.54%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$7,220.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,220.58	9.67%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$55,020.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,020.92	73.67%
				WIRE-SVC-1/0-AL-TX-RT-F	(UOP) 600V Service Triplex Aerial Wire with Mousing: (3) 1/0	\$0.00	\$0.00	\$4,827.74	\$0.00	\$0.00	\$0.00	\$4,827.74	0.00%
				WIRE-SVC-2-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) #2 Aluminum with XLPE	\$0.00	\$0.00	\$11,462.88	\$0.00	\$0.00	\$0.00	\$11,462.88	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$1,878.12	\$0.00	\$0.00	\$0.00	\$1,878.12	0.00%
Total						\$64,889.99	\$9,798.38	\$24,965.15	\$4,643.52	\$0.00	\$0.00	\$104,297.04	100.00%

Type	Activity	Cost
Capital	I	\$104,297.04
Total Cost		\$104,297.04

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	82.59 %
36500	13.24 %
36400	4.17 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$104297.04	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30354276

Version: 4-210 Lot Low Density Overhead Primary

Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: Low Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD POLE AND EQUIP				768.00	RSOH	LRSOH		\$51,946.71	\$12,830.79	\$0.00	\$64,777.50	422.95
ANCH-ROUND-MD-F	Anchor Round 10in with 1.25in diameter x 8ft long rod	8591193	I	44.00	RSOH	LRSOH	I	\$0.00	\$3,622.81	\$0.00	\$3,622.81	0.00
ANCH-ROUND-SM-F	Anchor Round 8in with 1in diameter x 66in long rod	8591193	I	3.00	RSOH	LRSOH	I	\$0.00	\$156.07	\$0.00	\$156.07	0.00
GND-POLE-6-F	Ground Pole #6 soft drawn copper	8591193	I	34.00	RSOH	LRSOH	I	\$0.00	\$1,104.73	\$0.00	\$1,104.73	0.00
GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	8591193	I	102.00	RSOH	LRSOH	I	\$0.00	\$1,664.37	\$0.00	\$1,664.37	0.00
GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	8591193	I	34.00	RSOH	LRSOH	I	\$0.00	\$489.81	\$0.00	\$489.81	0.00
GUY-DOWN-3/8IN-GALV-SGL-F	Guy Down Guy 3/8 in diameter Galvanized Single	8591193	I	106.00	RSOH	LRSOH	I	\$0.00	\$4,145.75	\$0.00	\$4,145.75	0.00
GUY-INSL-10FT-FG-LG-F	Guy Insulator 10ft Fiberglass with 21K LB rating	8591193	I	6.00	RSOH	LRSOH	I	\$0.00	\$151.98	\$0.00	\$151.98	0.00
GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	8591193	I	55.00	RSOH	LRSOH	I	\$0.00	\$1,495.27	\$0.00	\$1,495.27	0.00
OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	8591193	I	47.00	RSOH	LRSOH	I	\$13,098.75	\$0.00	\$0.00	\$13,098.75	106.65
OLAB-GND-ROD-ADD-VRT-F	OH Labor Ground rod additional vertical stacking	8591193	I	102.00	RSOH	LRSOH	I	\$9,393.27	\$0.00	\$0.00	\$9,393.27	76.48
OLAB-GND-ROD-F	OH Labor Ground first rod w coupling	8591193	I	34.00	RSOH	LRSOH	I	\$2,135.84	\$0.00	\$0.00	\$2,135.84	17.39
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w staples for pole ground	8591193	I	34.00	RSOH	LRSOH	I	\$2,644.31	\$0.00	\$0.00	\$2,644.31	21.53
OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	8591193	I	106.00	RSOH	LRSOH	I	\$18,644.08	\$0.00	\$0.00	\$18,644.08	151.80
OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	8591193	I	61.00	RSOH	LRSOH	I	\$6,030.46	\$0.00	\$0.00	\$6,030.46	49.10
OVERHEAD PRIMARY				30,993.00	RSOH	LRSOH		\$65,653.09	\$22,783.83	\$0.00	\$88,436.92	534.55
ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kv and 13kv Circuits	8591193	I	9.00	RSOH	LRSOH	I	\$0.00	\$590.96	\$0.00	\$590.96	0.00
BKT-EM-POLE-1P-FG-F	Bracket Equipment Mount Pole Single Phase Fiberglass	8591193	I	47.00	RSOH	LRSOH	I	\$0.00	\$2,108.36	\$0.00	\$2,108.36	0.00
BKT-INSL-POST-PTOP-STL-F	Bracket insulator post pole top steel	8591193	I	65.00	RSOH	LRSOH	I	\$0.00	\$2,155.85	\$0.00	\$2,155.85	0.00
CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	8591193	I	48.00	RSOH	LRSOH	I	\$2.09	\$962.68	\$0.00	\$964.77	0.02
CONN-OH-LUG-COMP-795-2H-F	Connector OH Lug compression 795kcmil AL to 2 hole pad	8591193	I	2.00	RSOH	LRSOH	I	\$2.09	\$54.27	\$0.00	\$56.36	0.02
CONN-OH-STRP-COMP-1/0AL-F	Connector OH Stirrup Compression 1/0AL Line	8591193	I	22.00	RSOH	LRSOH	I	\$2.09	\$200.33	\$0.00	\$202.42	0.02
CONN-OH-TF-STEM-1/0AL-F	Connector OH Transformer Stem 1/0AL	8591193	I	3.00	RSOH	LRSOH	I	\$2.09	\$5.80	\$0.00	\$7.89	0.02
CONN-OH-TF-STEM-4/0AL-F	Connector OH Transformer Stem 4/0AL	8591193	I	51.00	RSOH	LRSOH	I	\$2.09	\$193.58	\$0.00	\$195.67	0.02
FUSE-CUTOUT-100-15KV-POLY-	(UOP) EQUIPMENT PROTECTION ONLY: 15kv 100A Non-	8591193	I	12.00	RSOH	LRSOH	I	\$0.00	\$1,171.02	\$0.00	\$1,171.02	0.00
FUSE-CUTOUT-100-15KV-POLY-TF-	(UOP) TRANSFORMER PROTECTION ONLY: 15kv 100A Non-	8591193	I	22.00	RSOH	LRSOH	I	\$0.00	\$2,146.86	\$0.00	\$2,146.86	0.00
FUSE-CUTOUT-100-27KV-COAST-	(UOP) COASTAL TRANSFORMER PROTECTION ONLY: 27kv	8591193	I	3.00	RSOH	LRSOH	I	\$0.00	\$522.86	\$0.00	\$522.86	0.00
FUSE-CUTOUT-100-27KV-POLY-	(UOP) EQUIPMENT PROTECTION ONLY: 27kv 100A Non-	8591193	I	2.00	RSOH	LRSOH	I	\$0.00	\$256.75	\$0.00	\$256.75	0.00
HDWR-EYEBOLT-SM-12IN-GALV-F	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	8591193	I	44.00	RSOH	LRSOH	I	\$2.46	\$243.22	\$0.00	\$245.68	0.02
HDWR-EYENUT-SM-GALV-F	Hardware Eye Nut 5/8in diameter Galvanized Steel	8591193	I	6.00	RSOH	LRSOH	I	\$2.46	\$16.11	\$0.00	\$18.57	0.02
INSL-CLIP-SHUNT-F	Insulator Clip Shunt	8591193	I	11.00	RSOH	LRSOH	I	\$2.09	\$73.21	\$0.00	\$75.30	0.02
INSL-DE/S-35KV-POLY-F	Insulator Dead End/Suspension 35kv Polymer	8591193	I	49.00	RSOH	LRSOH	I	\$0.00	\$995.00	\$0.00	\$995.00	0.00
INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter	8591193	I	6.00	RSOH	LRSOH	I	\$2.09	\$94.78	\$0.00	\$96.87	0.02
INSL-POST-25KV-PORC-TT-F	Insulator Post 25kv Porcelain Tie Top	8591193	I	59.00	RSOH	LRSOH	I	\$0.00	\$1,983.44	\$0.00	\$1,983.44	0.00
INSL-POST-35KV-PORC-TT-F	Insulator Post 35kv Porcelain Tie Top	8591193	I	6.00	RSOH	LRSOH	I	\$0.00	\$168.73	\$0.00	\$168.73	0.00
INSL-POST-45KV-POLY-HC-GB-F	Insulator Post 45kv Polymer Horizontal Clamp Top Gain Base	8591193	I	6.00	RSOH	LRSOH	I	\$0.00	\$913.07	\$0.00	\$913.07	0.00
INSL-STUD-STL-12IN-THD-F	Insulator Stud Steel 5/8in by 12in Long Threaded	8591193	I	6.00	RSOH	LRSOH	I	\$2.09	\$56.78	\$0.00	\$58.87	0.02
JUMP-1/0-AL-F	Jumper 1/0 AL	8591193	I	16.00	RSOH	LRSOH	I	\$0.00	\$49.65	\$0.00	\$49.65	0.00
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	8591193	I	13.00	RSOH	LRSOH	I	\$2.09	\$219.52	\$0.00	\$221.61	0.02
LEAD-TF-500-AL-COVER-F	Lead Trans/Reg/Cap 500 Aluminum covered	8591193	I	21.00	RSOH	LRSOH	I	\$0.00	\$214.88	\$0.00	\$214.88	0.00
MISC-LINK-FIG8-F	Miscellaneous figure 8 link for vertical primary mid span taps	8591193	I	1.00	RSOH	LRSOH	I	\$2.09	\$10.06	\$0.00	\$12.15	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)	8591193	I	9.00	RSOH	LRSOH	I	\$1,472.61	\$0.00	\$0.00	\$1,472.61	11.99
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	8591193	I	47.00	RSOH	LRSOH	I	\$4,441.17	\$0.00	\$0.00	\$4,441.17	36.16
OLAB-BKT-INSL-F	OH Labor Bracket insulator	8591193	I	65.00	RSOH	LRSOH	I	\$3,816.02	\$0.00	\$0.00	\$3,816.02	31.07
OLAB-CUTOUT-FUSE/SW-F	OH Labor Cutout fuse or switch (per cutout)	8591193	I	39.00	RSOH	LRSOH	I	\$7,993.13	\$0.00	\$0.00	\$7,993.13	65.08
OLAB-INSL-DE/S-F	OH Labor insulator dead end/suspension	8591193	I	49.00	RSOH	LRSOH	I	\$6,101.70	\$0.00	\$0.00	\$6,101.70	49.68
OLAB-INSL-POST/PIN-F	OH Labor insulator post or pin	8591193	I	71.00	RSOH	LRSOH	I	\$4,676.98	\$0.00	\$0.00	\$4,676.98	38.08
OLAB-JUMP-SM-F	OH Labor Jumper up to 2/0 (each)	8591193	I	16.00	RSOH	LRSOH	I	\$1,613.85	\$0.00	\$0.00	\$1,613.85	13.14
OLAB-LEAD-F	OH Labor lead for equipment	8591193	I	21.00	RSOH	LRSOH	I	\$309.51	\$0.00	\$0.00	\$309.51	2.52
OLAB-WG-EQUIP-EX-F	OH Labor Wildlife Guard equipment existing (per guard)	8591193	I	16.00	RSOH	LRSOH	I	\$756.57	\$0.00	\$0.00	\$756.57	6.16
OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	8591193	I	16.00	RSOH	LRSOH	I	\$1,079.59	\$0.00	\$0.00	\$1,079.59	8.79
OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	8591193	I	15,025.00	RSOH	LRSOH	I	\$33,364.05	\$0.00	\$0.00	\$33,364.05	271.65

Detailed Cost Report-Detail

TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck	8591193	I	32.00	RSOH	LRSOH	I	\$2.09	\$123.88	\$0.00	\$125.97	0.02
WG-CUTOUT-COV-27KV-POLY-F	Wildlife Guard Cutout Cover 27kV Polymer	8591193	I	16.00	RSOH	LRSOH	I	\$0.00	\$683.36	\$0.00	\$683.36	0.00
WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Delerrent	8591193	I	16.00	RSOH	LRSOH	I	\$0.00	\$740.62	\$0.00	\$740.62	0.00
WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	8591193	I	15,025.00	RSOH	LRSOH	I	\$0.00	\$5,828.20	\$0.00	\$5,828.20	0.00
OVERHEAD SECONDARY				192.00	RSOH	LRSOH	I	\$14,924.72	\$51.30	\$0.00	\$14,976.02	121.52
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0	8591193	I	6.00	RSOH	LRSOH	I	\$2.09	\$51.30	\$0.00	\$53.39	0.02
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591193	I	186.00	RSOH	LRSOH	I	\$14,922.63	\$0.00	\$0.00	\$14,922.63	121.50
Grand Total:				31,953.00				\$132,524.52	\$35,665.92	0.00	\$168,190.44	1,079.01

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			#####	\$20,011.20	\$35,665.92	\$6,633.86	\$0.00	\$0.00	\$194,835.50	100.00%
						\$0.00	\$20,011.20	\$0.00	\$6,633.86	\$0.00	\$0.00	\$26,645.06	13.12%
				ANCH-ROUND-MD-F	Anchor Round 10in with 1.25in diameter x 8ft long rod	\$0.00	\$0.00	\$3,622.81	\$0.00	\$0.00	\$0.00	\$3,622.81	0.00%
				ANCH-ROUND-SM-F	Anchor Round 8in with 1in diameter x 66in long rod	\$0.00	\$0.00	\$156.07	\$0.00	\$0.00	\$0.00	\$156.07	0.00%
				ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kV and 13kV	\$0.00	\$0.00	\$590.96	\$0.00	\$0.00	\$0.00	\$590.96	0.00%
				BKT-EM-POLE-1P-FG-F	Bracket Equipment Mount Pole Single Phase Fiberglass	\$0.00	\$0.00	\$2,108.36	\$0.00	\$0.00	\$0.00	\$2,108.36	0.00%
				BKT-INSL-POST-PTOP-STL	Bracket insulator post pole top steel	\$0.00	\$0.00	\$2,155.85	\$0.00	\$0.00	\$0.00	\$2,155.85	0.00%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$51.30	\$0.00	\$0.00	\$0.00	\$53.39	0.00%
				CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	\$2.09	\$0.00	\$962.68	\$0.00	\$0.00	\$0.00	\$964.77	0.00%
				CONN-OH-LUG-COMP-795-	Connector OH Lug compression 795kcmil AL to 2 hole pad	\$2.09	\$0.00	\$54.27	\$0.00	\$0.00	\$0.00	\$56.36	0.00%
				CONN-OH-STRP-COMP-	Connector OH Stirrup Compression 1/0AL Line	\$2.09	\$0.00	\$200.33	\$0.00	\$0.00	\$0.00	\$202.42	0.00%
				CONN-OH-TF-STEM-1/0AL-	Connector OH Transformer Stem 1/0AL	\$2.09	\$0.00	\$5.80	\$0.00	\$0.00	\$0.00	\$7.89	0.00%
				CONN-OH-TF-STEM-4/0AL-	Connector OH Transformer Stem 4/0AL	\$2.09	\$0.00	\$193.58	\$0.00	\$0.00	\$0.00	\$195.67	0.00%
				FUSE-CUTOUT-100-15KV-	(UOP) EQUIPMENT PROTECTION ONLY: 15kV 100A Non-	\$0.00	\$0.00	\$1,171.02	\$0.00	\$0.00	\$0.00	\$1,171.02	0.00%
				FUSE-CUTOUT-100-15KV-	(UOP) TRANSFORMER PROTECTION ONLY: 15kV 100A	\$0.00	\$0.00	\$2,146.86	\$0.00	\$0.00	\$0.00	\$2,146.86	0.00%
				FUSE-CUTOUT-100-27KV-	(UOP) COASTAL TRANSFORMER PROTECTION ONLY:	\$0.00	\$0.00	\$522.86	\$0.00	\$0.00	\$0.00	\$522.86	0.00%
				FUSE-CUTOUT-100-27KV-	(UOP) EQUIPMENT PROTECTION ONLY: 27kV 100A Non-	\$0.00	\$0.00	\$256.75	\$0.00	\$0.00	\$0.00	\$256.75	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper	\$0.00	\$0.00	\$1,104.73	\$0.00	\$0.00	\$0.00	\$1,104.73	0.00%
				GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	\$0.00	\$0.00	\$1,664.37	\$0.00	\$0.00	\$0.00	\$1,664.37	0.00%
				GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	\$0.00	\$0.00	\$489.81	\$0.00	\$0.00	\$0.00	\$489.81	0.00%
				GUY-DOWN-3/8IN-GALV-	Guy Down Guy 3/8 in diameter Galvanized Single	\$0.00	\$0.00	\$4,145.75	\$0.00	\$0.00	\$0.00	\$4,145.75	0.00%
				GUY-INSL-10FT-FG-LG-F	Guy Insulator 10ft Fiberglass with 21K LB rating	\$0.00	\$0.00	\$151.98	\$0.00	\$0.00	\$0.00	\$151.98	0.00%
				GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	\$0.00	\$0.00	\$1,495.27	\$0.00	\$0.00	\$0.00	\$1,495.27	0.00%
				HDWR-EYEBOLT-SM-12IN-	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	\$2.46	\$0.00	\$243.22	\$0.00	\$0.00	\$0.00	\$245.68	0.00%
				HDWR-EYENUT-SM-GALV-	Hardware Eye Nut 5/8in diameter Galvanized Steel	\$2.46	\$0.00	\$16.11	\$0.00	\$0.00	\$0.00	\$18.57	0.00%
				INSL-CLIP-SHUNT-F	Insulator Clip Shunt	\$2.09	\$0.00	\$73.21	\$0.00	\$0.00	\$0.00	\$75.30	0.00%
				INSL-DE/S-35KV-POLY-F	Insulator Dead End/Suspension 35kV Polymer	\$0.00	\$0.00	\$995.00	\$0.00	\$0.00	\$0.00	\$995.00	0.00%
				INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter	\$2.09	\$0.00	\$94.78	\$0.00	\$0.00	\$0.00	\$96.87	0.00%
				INSL-POST-25KV-PORC-TT	Insulator Post 25kV Porcelain Tie Top	\$0.00	\$0.00	\$1,983.44	\$0.00	\$0.00	\$0.00	\$1,983.44	0.00%
				INSL-POST-35KV-PORC-TT	Insulator Post 35kV Porcelain Tie Top	\$0.00	\$0.00	\$168.73	\$0.00	\$0.00	\$0.00	\$168.73	0.00%
				INSL-POST-45KV-POLY-HC	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base	\$0.00	\$0.00	\$913.07	\$0.00	\$0.00	\$0.00	\$913.07	0.00%
				INSL-STUD-STL-12IN-THD-	Insulator Stud Steel 5/8in by 12in Long Threaded	\$2.09	\$0.00	\$56.78	\$0.00	\$0.00	\$0.00	\$58.87	0.00%
				JUMP-1/0-AL-F	Jumper 1/0 AL	\$0.00	\$0.00	\$49.65	\$0.00	\$0.00	\$0.00	\$49.65	0.00%
				LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$219.52	\$0.00	\$0.00	\$0.00	\$221.61	0.00%
				LEAD-TF-500-AL-COVER-F	Lead Trans/Reg/Cap 500 Aluminum covered	\$0.00	\$0.00	\$214.88	\$0.00	\$0.00	\$0.00	\$214.88	0.00%
				MISC-LINK-FIG8-F	Miscellaneous figure 8 link for vertical primary mid span taps	\$2.09	\$0.00	\$10.06	\$0.00	\$0.00	\$0.00	\$12.15	0.00%
				OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	\$13,098.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,098.75	8.59%
				OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$1,472.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,472.61	0.97%
				OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$4,441.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,441.17	2.91%
				OLAB-BKT-INSL-F	OH Labor Bracket insulator	\$3,816.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,816.02	2.50%
				OLAB-CUTOUT-FUSE/SW-	OH Labor Cutout fuse or switch (per cutout)	\$7,993.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,993.13	5.24%
				OLAB-GND-ROD-ADD-VRT-	OH Labor Ground rod additional vertical stacking	\$9,393.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,393.27	6.16%
				OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	\$2,135.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,135.84	1.40%
				OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$2,644.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644.31	1.73%
				OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	\$18,644.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,644.08	12.22%
				OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	\$6,030.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,030.46	3.95%
				OLAB-INSL-DE/S-F	OH Labor Insulator dead end/suspension	\$6,101.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,101.70	4.00%
				OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	\$4,676.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,676.98	3.07%
				OLAB-JUMP-SM-F	OH Labor Jumper up to 2/0 (each)	\$1,613.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,613.85	1.06%
				OLAB-LEAD-F	OH Labor lead for equipment	\$309.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$309.51	0.20%

Detailed Cost Report-Detail

	OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$14,922.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,922.63	9.78%
	OLAB-WG-EQUIP-EX-F	OH Labor Wildlife Guard equipment existing (per guard)	\$756.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$756.57	0.50%
	OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	\$1,079.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,079.59	0.71%
	OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	\$33,364.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,364.05	21.87%
	TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck	\$2.09	\$0.00	\$123.88	\$0.00	\$0.00	\$0.00	\$125.97	0.00%
	WG-CUTOUT-COV-27KV-	Wildlife Guard Cutout Cover 27kV Polymer	\$0.00	\$0.00	\$683.36	\$0.00	\$0.00	\$0.00	\$683.36	0.00%
	WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	\$0.00	\$0.00	\$740.62	\$0.00	\$0.00	\$0.00	\$740.62	0.00%
	WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	\$0.00	\$0.00	\$5,828.20	\$0.00	\$0.00	\$0.00	\$5,828.20	0.00%
Total			#####	\$20,011.20	\$35,665.92	\$6,633.86	\$0.00	\$0.00	\$194,835.50	100.00%

Type	Activity	Cost
Capital	I	\$194,835.50
Total Cost		\$194,835.50

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	0.03 %
36500	61.43 %
36400	38.53 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$194835.50	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30354276

Version: 5-Low Density 210 Lot OH Secondary

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: Low Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD POLE AND EQUIP			I	8.00	RSOH	LRSOH	I	\$908.87	\$182.28	\$0.00	\$1,091.15	7.40
ANCH-ROUND-SM-F	Anchor Round 8in with 1in diameter x 66in long rod	8591193	I	2.00	RSOH	LRSOH	I	\$0.00	\$104.05	\$0.00	\$104.05	0.00
GUY-DOWN-3/8IN-GALV-SGL-F	Guy Down Guy 3/8 in diameter Galvanized Single	8591193	I	2.00	RSOH	LRSOH	I	\$0.00	\$78.23	\$0.00	\$78.23	0.00
OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	8591193	I	2.00	RSOH	LRSOH	I	\$557.60	\$0.00	\$0.00	\$557.60	4.54
OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	8591193	I	2.00	RSOH	LRSOH	I	\$351.27	\$0.00	\$0.00	\$351.27	2.86
OVERHEAD SECONDARY			I	18,205.00	RSOH	LRSOH	I	\$65,178.60	\$21,204.54	\$0.00	\$86,383.14	530.68
CLAMP-DE-MSPAN-MSGNR-F	Clamp dead end on midspan messenger #4-2/0	8591193	I	55.00	RSOH	LRSOH	I	\$2.09	\$470.25	\$0.00	\$472.34	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	8591193	I	17.00	RSOH	LRSOH	I	\$0.00	\$38.87	\$0.00	\$38.87	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	8591193	I	27.00	RSOH	LRSOH	I	\$0.00	\$43.20	\$0.00	\$43.20	0.00
CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	8591193	I	196.00	RSOH	LRSOH	I	\$0.00	\$245.27	\$0.00	\$245.27	0.00
INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	8591193	I	9.00	RSOH	LRSOH	I	\$0.00	\$13.23	\$0.00	\$13.23	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591193	I	426.00	RSOH	LRSOH	I	\$34,179.57	\$0.00	\$0.00	\$34,179.57	278.29
OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	8591193	I	8,735.00	RSOH	LRSOH	I	\$30,994.85	\$0.00	\$0.00	\$30,994.85	252.36
TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL	8591193	I	5.00	RSOH	LRSOH	I	\$2.09	\$13.55	\$0.00	\$15.64	0.02
WIRE-SEC-1/0-AL-TX-RT-F	(UOP) 600V Secondary Triplex Aerial Wire with Mousing: (3) 1/0	8591193	I	2,580.00	RSOH	LRSOH	I	\$0.00	\$4,324.85	\$0.00	\$4,324.85	0.00
WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires with	8591193	I	6,155.00	RSOH	LRSOH	I	\$0.00	\$16,055.32	\$0.00	\$16,055.32	0.00
OVERHEAD PRIMARY			I	340.00	RSOH	LRSOH	I	\$1,060.81	\$3,513.77	\$0.00	\$4,574.58	8.64
CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	8591193	I	134.00	RSOH	LRSOH	I	\$2.09	\$2,687.49	\$0.00	\$2,689.58	0.02
HDWR-EYEBOLT-SM-12IN-GALV-F	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	8591193	I	115.00	RSOH	LRSOH	I	\$2.46	\$635.67	\$0.00	\$638.13	0.02
HDWR-EYENUT-SM-GALV-F	Hardware Eye Nut 5/8in diameter Galvanized Steel	8591193	I	71.00	RSOH	LRSOH	I	\$2.46	\$190.61	\$0.00	\$193.07	0.02
OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split	8591193	I	20.00	RSOH	LRSOH	I	\$1,053.80	\$0.00	\$0.00	\$1,053.80	8.58
Grand Total:				18,553.00				\$67,148.28	\$24,900.59	\$0.00	\$92,048.87	546.72

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$67,148.28	\$10,139.39	\$24,900.59	\$4,631.51	\$0.00	\$0.00	\$106,819.77	100.00%
						\$0.00	\$10,139.39	\$0.00	\$4,631.51	\$0.00	\$0.00	\$14,770.90	13.12%
				ANCH-ROUND-SM-F	Anchor Round 8in with 1in diameter x 66in long rod	\$0.00	\$0.00	\$104.05	\$0.00	\$0.00	\$0.00	\$104.05	0.00%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$470.25	\$0.00	\$0.00	\$0.00	\$472.34	0.00%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$38.87	\$0.00	\$0.00	\$0.00	\$38.87	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$43.20	\$0.00	\$0.00	\$0.00	\$43.20	0.00%
				CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	\$0.00	\$0.00	\$245.27	\$0.00	\$0.00	\$0.00	\$245.27	0.00%
				CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	\$2.09	\$0.00	\$2,687.49	\$0.00	\$0.00	\$0.00	\$2,689.58	0.00%
				GUY-DOWN-3/8IN-GALV-	Guy Down Guy 3/8 in diameter Galvanized Single	\$0.00	\$0.00	\$78.23	\$0.00	\$0.00	\$0.00	\$78.23	0.00%
				HDWR-EYEBOLT-SM-12IN-	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	\$2.46	\$0.00	\$635.67	\$0.00	\$0.00	\$0.00	\$638.13	0.00%
				HDWR-EYENUT-SM-GALV-	Hardware Eye Nut 5/8in diameter Galvanized Steel	\$2.46	\$0.00	\$190.61	\$0.00	\$0.00	\$0.00	\$193.07	0.00%
				INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	\$0.00	\$0.00	\$13.23	\$0.00	\$0.00	\$0.00	\$13.23	0.00%
				OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	\$557.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$557.60	0.72%
				OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	\$351.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$351.27	0.45%
				OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,053.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,053.80	1.36%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$34,179.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,179.57	44.22%
				OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	\$30,994.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,994.85	40.10%
				TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL	\$2.09	\$0.00	\$13.55	\$0.00	\$0.00	\$0.00	\$15.64	0.00%
				WIRE-SEC-1/0-AL-TX-RT-F	(UOP) 600V Secondary Triplex Aerial Wire with Mousing: (3)	\$0.00	\$0.00	\$4,324.85	\$0.00	\$0.00	\$0.00	\$4,324.85	0.00%
				WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires	\$0.00	\$0.00	\$16,055.32	\$0.00	\$0.00	\$0.00	\$16,055.32	0.00%
Total						\$67,148.28	\$10,139.39	\$24,900.59	\$4,631.51	\$0.00	\$0.00	\$106,819.77	100.00%

Type	Activity	Cost
Capital	I	\$106,819.77
Total Cost		\$106,819.77

Detailed Cost Report-Detail

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	0.52 %
36500	98.29 %
36400	1.18 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$106819.77	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30354276

Version: 2-210 Lot Low Density Overhead Transformers

Service Address: 1372 Beach Dr SE , ST PETERSBURG , FL 33701

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: Low Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY			I	50.00	RSOH	LRSOH	I	\$19,756.83	\$50,897.85	\$0.00	\$70,654.68	160.86
OLAB-TF-LG-1P-F	OH Labor Transformer 75kVA up to 167kVA single phase (per	8591193	I	7.00	RSOH	LRSOH	I	\$7,850.66	\$0.00	\$0.00	\$7,850.66	63.92
OLAB-TF-MD-1P-F	OH Labor Transformer 10kVA up to 50kVA single phase (per	8591193	I	18.00	RSOH	LRSOH	I	\$11,906.17	\$0.00	\$0.00	\$11,906.17	96.94
TF-OH-100-12KV-120/240V-1P-2BT-	(UOP) COASTAL ONLY: Pole Mount 100kVA Dual Bushing 304L	8591193	I	1.00	RSOH	LRSOH	I	\$0.00	\$4,304.67	\$0.00	\$4,304.67	0.00
TF-OH-25-12KV-120/240V-1P-F	(UOP) Pole Mount 25kVA Single Bushing Transformer for	8591193	I	1.00	RSOH	LRSOH	I	\$0.00	\$1,197.57	\$0.00	\$1,197.57	0.00
TF-OH-50-12KV-120/240V-1P-2BT-	(UOP) COASTAL ONLY: Pole Mount 50kVA Dual Bushing 304L	8591193	I	2.00	RSOH	LRSOH	I	\$0.00	\$3,727.22	\$0.00	\$3,727.22	0.00
TF-OH-50-12KV-120/240V-1P-F	(UOP) Pole Mount 50kVA Single Bushing Transformer for	8591193	I	15.00	RSOH	LRSOH	I	\$0.00	\$25,838.00	\$0.00	\$25,838.00	0.00
TF-OH-75-12KV-120/240V-1P-2BT-F	(UOP) Pole Mount 75kVA Dual Bushing Transformer for	8591193	I	6.00	RSOH	LRSOH	I	\$0.00	\$15,830.39	\$0.00	\$15,830.39	0.00
Grand Total:				50.00				\$19,756.83	\$50,897.85	\$0.00	\$70,654.68	160.86

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$19,756.83	\$2,983.28	\$50,897.85	\$9,467.00	\$0.00	\$0.00	\$83,104.96	100.00%
						\$0.00	\$2,983.28	\$0.00	\$9,467.00	\$0.00	\$0.00	\$12,450.28	13.12%
				OLAB-TF-LG-1P-F	OH Labor Transformer 75kVA up to 167kVA single phase (per	\$7,850.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,850.66	34.52%
				OLAB-TF-MD-1P-F	OH Labor Transformer 10kVA up to 50kVA single phase (per	\$11,906.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,906.17	52.36%
				TF-OH-100-12KV-120/240V-	(UOP) COASTAL ONLY: Pole Mount 100kVA Dual Bushing	\$0.00	\$0.00	\$4,304.67	\$0.00	\$0.00	\$0.00	\$4,304.67	0.00%
				TF-OH-25-12KV-120/240V-	(UOP) Pole Mount 25kVA Single Bushing Transformer for	\$0.00	\$0.00	\$1,197.57	\$0.00	\$0.00	\$0.00	\$1,197.57	0.00%
				TF-OH-50-12KV-120/240V-	(UOP) COASTAL ONLY: Pole Mount 50kVA Dual Bushing	\$0.00	\$0.00	\$3,727.22	\$0.00	\$0.00	\$0.00	\$3,727.22	0.00%
				TF-OH-50-12KV-120/240V-	(UOP) Pole Mount 50kVA Single Bushing Transformer for	\$0.00	\$0.00	\$25,838.00	\$0.00	\$0.00	\$0.00	\$25,838.00	0.00%
				TF-OH-75-12KV-120/240V-	(UOP) Pole Mount 75kVA Dual Bushing Transformer for	\$0.00	\$0.00	\$15,830.39	\$0.00	\$0.00	\$0.00	\$15,830.39	0.00%
Total						\$19,756.83	\$2,983.28	\$50,897.85	\$9,467.00	\$0.00	\$0.00	\$83,104.96	100.00%

Type	Activity	Cost
Capital	I	\$83,104.96
Total Cost		\$83,104.96

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$83104.96	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30354276
 Service Address: 1372 Beach Dr SE, ST PETERSBURG, FL 33701
 GL Account: P67D-U486-69100-RSOH-LRSOH-I
 Work Order Description: Low Density Subdivision OH for rate filings

Version: 3-Low Density 210 Lot Overhead Poles
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD POLE AND EQUIP			I	266.00	RSOH	LRSOH	I	\$126,201.23	\$37,395.79	\$0.00	\$163,597.02	1,027.53
OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	8591193	I	18.00	RSOH	LRSOH	I	\$17,194.80	\$0.00	\$0.00	\$17,194.80	140.00
OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	8591193	I	115.00	RSOH	LRSOH	I	\$109,006.43	\$0.00	\$0.00	\$109,006.43	887.53
POLE-WD-35-C2-F	(UOP) 35ft long Class 2 Wood Pole with CCA Finish	8591193	I	13.00	RSOH	LRSOH	I	\$0.00	\$3,831.42	\$0.00	\$3,831.42	0.00
POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	8591193	I	102.00	RSOH	LRSOH	I	\$0.00	\$25,910.28	\$0.00	\$25,910.28	0.00
POLE-WD-40-C1-F	(UOP) 40ft long Class 1 Wood Pole with CCA Finish	8591193	I	2.00	RSOH	LRSOH	I	\$0.00	\$841.73	\$0.00	\$841.73	0.00
POLE-WD-40-C2-F	(UOP) 40ft long Class 2 Wood Pole with CCA Finish	8591193	I	16.00	RSOH	LRSOH	I	\$0.00	\$6,812.36	\$0.00	\$6,812.36	0.00
Grand Total:				266.00				\$126,201.23	\$37,395.79	\$0.00	\$163,597.02	1,027.53

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			#####	\$19,056.39	\$37,395.79	\$6,955.62	\$0.00	\$0.00	\$189,609.03	100.00%
						\$0.00	\$19,056.39	\$0.00	\$6,955.62	\$0.00	\$0.00	\$26,012.01	13.12%
				OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	\$17,194.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,194.80	11.84%
				OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	#####	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,006.43	75.04%
				POLE-WD-35-C2-F	(UOP) 35ft long Class 2 Wood Pole with CCA Finish	\$0.00	\$0.00	\$3,831.42	\$0.00	\$0.00	\$0.00	\$3,831.42	0.00%
				POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	\$0.00	\$0.00	\$25,910.28	\$0.00	\$0.00	\$0.00	\$25,910.28	0.00%
				POLE-WD-40-C1-F	(UOP) 40ft long Class 1 Wood Pole with CCA Finish	\$0.00	\$0.00	\$841.73	\$0.00	\$0.00	\$0.00	\$841.73	0.00%
				POLE-WD-40-C2-F	(UOP) 40ft long Class 2 Wood Pole with CCA Finish	\$0.00	\$0.00	\$6,812.36	\$0.00	\$0.00	\$0.00	\$6,812.36	0.00%
Total						#####	\$19,056.39	\$37,395.79	\$6,955.62	\$0.00	\$0.00	\$189,609.03	100.00%

Type	Activity	Cost
Capital	I	\$189,609.03
Total Cost		\$189,609.03

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36400	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$189609.03	100 %



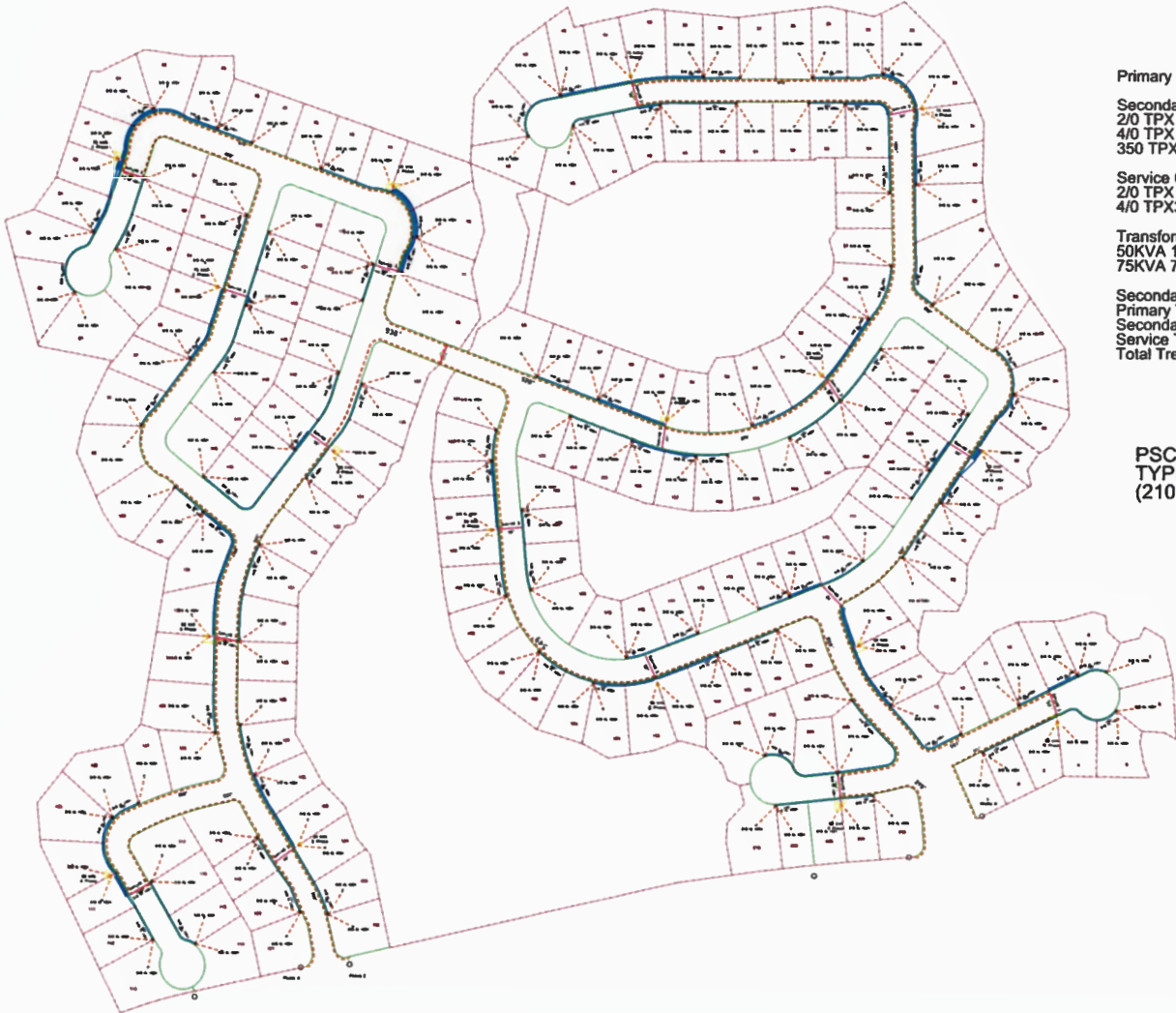
USP: Add Up Stream Protection, Facility ID, and Blocking Device Type
 USP:
 USP:
 USP:
 USP:



Safety Reminders / Adverse Conditions
 ?:
 ?:
 ?:
 ?:

Work Zone General Comments: Double click to e

REMEMBER: Work zone area conditions may have changed for this job! Everyone is responsible for verifying the above safety information is correct prior to any work being performed each day.

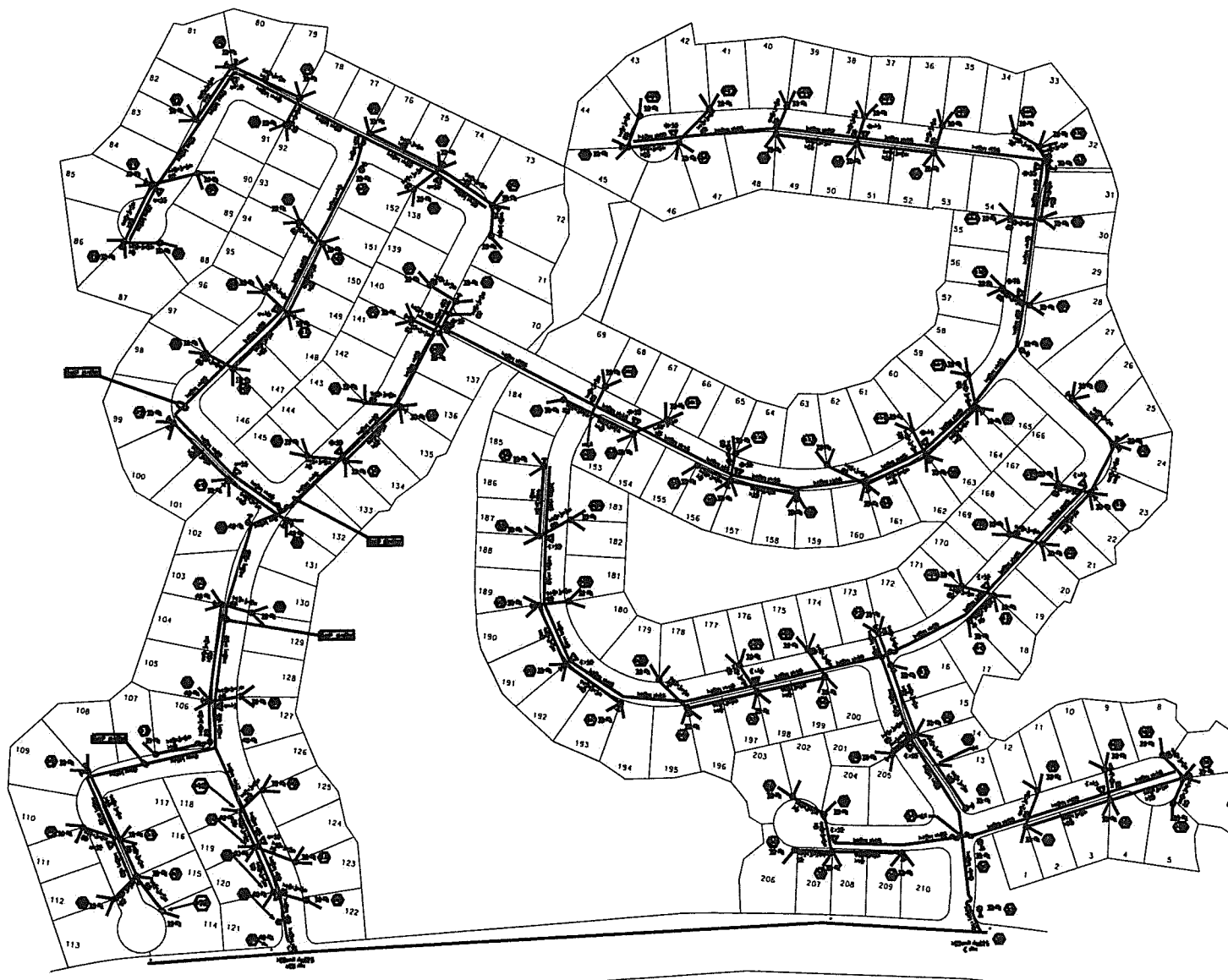


- Primary Cable 13,112
- Secondary Cable Totals
 - 2/0 TPX 7,135
 - 4/0 TPX 9,549
 - 350 TPX 2,164
- Service Cable Totals
 - 2/0 TPX 8040
 - 4/0 TPX 360
- Transformers
 - 50KVA 10
 - 75KVA 7
- Secondary Pedestals - 9" X 14" - 98
- Primary Trench - 13,112
- Secondary Trench- 3906
- Service Trench- 8400
- Total Trench- 25,418

PSC FILING PROJECT
 TYPICAL LOW DENSITY UNDERGROUND SUBDIVISION
 (210 LOTS)



Work Order Number	WO
Customer/Contact	Customer
Contact Phone	
Job Site Address	Address first line - Address first Address second line
City	City
County	County
State, Zip	State
Designer	Designer
Designer Phone	Designer Phone
Circuit ID	
Primary Voltage	
Permit Required	Yes ___ No ___
Permit Type/No	
Permit Type/No 2	
Permit Type/No 3	
Permit Type/No 4	



PSC FILING PROJECT
TYPICAL SINGLE FAMILY
LOW DENSITY
LESS THAN 6 DWELLING UNITS PER ACRE
OVERHEAD DESIGN - 210 LOTS

LEGEND

- PROPOSED POLE
- ▽ POLE WITH CROSS-ARM
- △ POLE NEUTRAL CONNECTION
- BOX OR CABINET
- ⊗ METER LOCATION
- OVERHEAD PRIMARY CONDUCTOR
- OVERHEAD SECONDARY CONDUCTOR
- OVERHEAD SERVICE DROP

POLE SPECIFICATIONS

- 1-1/2" DIA. 11'-0" HGT. 4" DIA. 1-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 2-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 3" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 3-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.

ON SERVICE SCHEDULE

- 1-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 2-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 3" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.
- 3-1/2" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA. 11'-0" HGT. 4" DIA.

176 Lot Subdivision Underground (High Density - Single Service) WR #30383521 Duke Trench All

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 26,112.63	\$ 148.37	\$ 17,338.03	\$ 98.51	\$ 43,450.66	\$ 246.88
Primary	\$ 57,071.11	\$ 324.27	\$ 53,272.79	\$ 302.69	\$ 110,343.90	\$ 626.95
Secondary	\$ 80,155.52	\$ 455.43	\$ 87,853.32	\$ 499.17	\$ 168,008.84	\$ 954.60
Transformers	\$ 77,298.81	\$ 439.20	\$ 5,806.02	\$ 32.99	\$ 83,104.83	\$ 472.19
Trenching						
Primary & Secondary	\$ -	\$ -	\$ 41,790.46	\$ 237.45	\$ 41,790.46	\$ 237.45
Service	\$ -	\$ -	\$ 89,264.30	\$ 507.18	\$ 89,264.30	\$ 507.18
Subtotal						
Store Handling	\$ 44,758.68	\$ 254.31		\$ -	\$ 44,758.68	\$ 254.31
Engineering	\$ -	\$ -	\$ 50,987.85	\$ 289.70	\$ 50,987.85	\$ 289.70
Supervision	\$ -	\$ -	\$ 17,371.01	\$ 98.70	\$ 17,371.01	\$ 98.70
Fleet	\$ -	\$ -	\$ 32,027.99	\$ 181.98	\$ 32,027.99	\$ 181.98
		\$ 1,621.57				
Totals	\$ 285,396.75	\$ 1,621.57	\$ 363,683.78	\$ 2,066.39	\$ 649,080.53	\$ 3,687.96

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 6- 178 Lot High Density - Underground Services - Duke

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type/ CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	9,074.00	RSOH	LRSOH	I	\$17,334.67	\$14,694.93	\$0.00	\$32,029.60	175.26
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,546.00	RSOH	LRSOH	I	\$1.68	\$14,389.75	\$0.00	\$14,391.43	0.02
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	176.00	RSOH	LRSOH	I	\$0.00	\$305.18	\$0.00	\$305.18	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	176.00	RSOH	LRSOH	I	\$8,804.97	\$0.00	\$0.00	\$8,804.97	89.02
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	176.00	RSOH	LRSOH	I	\$8,528.02	\$0.00	\$0.00	\$8,528.02	86.22
UNDERGROUND CONDUIT			I	7,216.00	RSOH	LRSOH	I	\$3.36	\$11,417.70	\$0.00	\$11,421.06	0.03
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	176.00	RSOH	LRSOH	I	\$1.68	\$1,901.03	\$0.00	\$1,902.71	0.02
COND-STICK-2 1/2IN-PVC-SCH40-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	7,040.00	RSOH	LRSOH	I	\$1.68	\$9,516.67	\$0.00	\$9,518.35	0.02
Grand Total:				16,290.00				\$17,338.03	\$26,112.63	\$0.00	\$43,450.66	175.29

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-BEND-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-STICK-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$17,338.03	\$2,618.05	\$26,112.63	\$4,856.95	\$0.00	\$0.00	\$50,925.66	100.00%
			I			\$0.00	\$2,618.05	\$0.00	\$4,856.95	\$0.00	\$0.00	\$7,475.00	13.12%
			I	CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$14,389.75	\$0.00	\$0.00	\$0.00	\$14,391.43	0.01%
			I	COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$1,901.03	\$0.00	\$0.00	\$0.00	\$1,902.71	0.01%
			I	COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$9,516.67	\$0.00	\$0.00	\$0.00	\$9,518.35	0.01%
			I	RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$305.18	\$0.00	\$0.00	\$0.00	\$305.18	0.00%
			I	ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$8,804.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,804.97	44.12%
			I	ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$8,528.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,528.02	42.73%
Total						\$17,338.03	\$2,618.05	\$26,112.63	\$4,856.95	\$0.00	\$0.00	\$50,925.66	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$50,925.66
Total Cost		\$50,925.66

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	73.40 %
36600	26.60 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$50925.66	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383521

Version: 27- 178 Lot High Density - Underground Primary - Duke

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-1

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNDERGROUND TERMINATIONS			I	200.00	RSOH	LRSOH	I	\$6,761.49	\$10,463.75	\$0.00	\$17,225.24	68.36
ARR-ELBOW-10KV-F	(UOP) Elbow Arrester for 12kV and 13kV Circuits		I	4.00	RSOH	LRSOH	I	\$0.00	\$363.62	\$0.00	\$363.62	0.00
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break		I	44.00	RSOH	LRSOH	I	\$0.00	\$2,991.06	\$0.00	\$2,991.06	0.00
ELBOW-INS-AL-200A-15KV-LB-EXT	Elbow Insert AL 200A 15KV Load Break extension		I	44.00	RSOH	LRSOH	I	\$0.00	\$6,630.10	\$0.00	\$6,630.10	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	4.00	RSOH	LRSOH	I	\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV		I	4.00	RSOH	LRSOH	I	\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-ARR-F	UG Labor Elbow arrester (per arrester)		I	4.00	RSOH	LRSOH	I	\$214.63	\$0.00	\$0.00	\$214.63	2.17
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)		I	44.00	RSOH	LRSOH	I	\$4,901.98	\$0.00	\$0.00	\$4,901.98	49.56
ULAB-EQUIP-BUSH-INS-F	UG Labor Equipment bushing insert (each)		I	44.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	4.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)		I	4.00	RSOH	LRSOH	I	\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD PRIMARY			I	36.00	RSOH	LRSOH	I	\$1,041.65	\$619.57	\$0.00	\$1,661.22	8.48
ARR-RISER-10KV-BKT-F	(UOP) Primary Riser Arrester for use on 12kV or 13kV Circuits.		I	4.00	RSOH	LRSOH	I	\$0.00	\$269.57	\$0.00	\$269.57	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass		I	4.00	RSOH	LRSOH	I	\$0.00	\$209.23	\$0.00	\$209.23	0.00
GND-EQUIP-2-BOND-F	Ground Equipment #2 soft drawn copper bonding (5ft length)		I	4.00	RSOH	LRSOH	I	\$2.09	\$25.03	\$0.00	\$27.12	0.02
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel		I	8.00	RSOH	LRSOH	I	\$2.46	\$19.17	\$0.00	\$21.63	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$67.55	\$0.00	\$69.64	0.02
LEAD-EQ-6-CU-COVER-F	Lead Equipment 6 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$29.02	\$0.00	\$31.11	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	4.00	RSOH	LRSOH	I	\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase		I	4.00	RSOH	LRSOH	I	\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE			I	18,402.00	RSOH	LRSOH	I	\$23,710.11	\$30,361.02	\$0.00	\$54,071.13	239.71
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15kV 1P 1/0 Aluminum Primary Cable with LC Shield and		I	9,018.00	RSOH	LRSOH	I	\$1.68	\$25,458.72	\$0.00	\$25,460.40	0.02
CONN-UG-TF-1P-8POS-LG-500-F	Connector UG transformer single phase eight position from 100-		I	9.00	RSOH	LRSOH	I	\$0.00	\$106.87	\$0.00	\$106.87	0.00
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-		I	57.00	RSOH	LRSOH	I	\$0.00	\$521.62	\$0.00	\$521.62	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break		I	2.00	RSOH	LRSOH	I	\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase		I	22.00	RSOH	LRSOH	I	\$0.00	\$353.43	\$0.00	\$353.43	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	34.00	RSOH	LRSOH	I	\$0.00	\$554.79	\$0.00	\$554.79	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	26.00	RSOH	LRSOH	I	\$0.00	\$374.56	\$0.00	\$374.56	0.00
MISC-PADLOCK-F	Padlock for Underground Equipment		I	22.00	RSOH	LRSOH	I	\$1.68	\$262.75	\$0.00	\$264.43	0.02
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer		I	22.00	RSOH	LRSOH	I	\$0.00	\$2,438.14	\$0.00	\$2,438.14	0.00
ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear ft)		I	9,018.00	RSOH	LRSOH	I	\$12,977.98	\$0.00	\$0.00	\$12,977.98	131.21
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items		I	66.00	RSOH	LRSOH	I	\$1,161.21	\$0.00	\$0.00	\$1,161.21	11.74
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert		I	2.00	RSOH	LRSOH	I	\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	34.00	RSOH	LRSOH	I	\$3,205.67	\$0.00	\$0.00	\$3,205.67	32.41
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	26.00	RSOH	LRSOH	I	\$1,671.58	\$0.00	\$0.00	\$1,671.58	16.90
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	22.00	RSOH	LRSOH	I	\$1,390.67	\$0.00	\$0.00	\$1,390.67	14.06
ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)		I	22.00	RSOH	LRSOH	I	\$3,233.37	\$0.00	\$0.00	\$3,233.37	32.69
UNDERGROUND CONDUIT			I	18,080.00	RSOH	LRSOH	I	\$21,749.71	\$15,626.77	\$0.00	\$37,376.48	219.89
COND-BEND-3IN-PVC-90DEG-R36-	Conduit Bend 3in PVC 90 Degrees 36" Radius		I	44.00	RSOH	LRSOH	I	\$1.68	\$841.76	\$0.00	\$843.44	0.02
COND-STICK-3IN-PVC-SCH40-F	(UOP) 3in x 10ft Long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	9,018.00	RSOH	LRSOH	I	\$1.68	\$14,785.01	\$0.00	\$14,786.69	0.02
ULAB-STICK-TRN-0IN-3IN-F	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate per		I	9,018.00	RSOH	LRSOH	I	\$21,746.35	\$0.00	\$0.00	\$21,746.35	219.86
OVERHEAD POLE AND EQUIP			I	8.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and		I	4.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned		I	4.00	RSOH	LRSOH	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				36,726.00				\$53,272.79	\$57,071.11	0.00	\$110,343.90	536.53

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ARR-ELBOW-10KV-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ARR-RISER-10KV-BKT-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Detailed Cost Report-Detail

			ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	0.81%
			ULAB-STICK-TRN-0IN-3IN-	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate	\$21,746.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,746.35	35.47%
			ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	1.06%
Total					\$53,272.79	\$8,044.18	\$57,071.11	\$10,615.23	\$0.00	\$0.00	\$129,003.31	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$129,003.31
Total Cost		\$129,003.31

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	59.01 %
36500	1.47 %
36600	39.48 %
36400	0.03 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$129003.31	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383521

Version: 29- 178 Lot High Density - Underground Secondary - Duke

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	32,675.00	RSOH	LRSOH	I	\$37,526.54	\$37,021.70	\$0.00	\$74,548.24	379.40
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	4,162.00	RSOH	LRSOH	I	\$1.68	\$7,007.98	\$0.00	\$7,009.66	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	440.00	RSOH	LRSOH	I	\$1.68	\$1,844.04	\$0.00	\$1,845.72	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	11,553.00	RSOH	LRSOH	I	\$1.68	\$28,169.68	\$0.00	\$28,171.36	0.02
ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear ft)		I	16,155.00	RSOH	LRSOH	I	\$23,249.78	\$0.00	\$0.00	\$23,249.78	235.06
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	219.00	RSOH	LRSOH	I	\$6,968.21	\$0.00	\$0.00	\$6,968.21	70.45
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	146.00	RSOH	LRSOH	I	\$7,303.51	\$0.00	\$0.00	\$7,303.51	73.84
UNDERGROUND CONDUIT			I	32,456.00	RSOH	LRSOH	I	\$38,960.05	\$29,279.22	\$0.00	\$68,239.27	393.89
COND-BEND-3IN-PVC-90DEG-R36-	Conduit Bend 3in PVC 90 Degrees 36" Radius		I	146.00	RSOH	LRSOH	I	\$1.68	\$2,793.10	\$0.00	\$2,794.78	0.02
COND-STICK-3IN-PVC-SCH40-F	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	16,155.00	RSOH	LRSOH	I	\$1.68	\$26,486.12	\$0.00	\$26,487.80	0.02
ULAB-STICK-TRN-0IN-3IN-F	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate per		I	16,155.00	RSOH	LRSOH	I	\$38,956.69	\$0.00	\$0.00	\$38,956.69	393.86
UNDERGROUND PEDESTALS			I	584.00	RSOH	LRSOH	I	\$11,366.73	\$13,854.60	\$0.00	\$25,221.33	114.92
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	219.00	RSOH	LRSOH	I	\$0.00	\$2,843.58	\$0.00	\$2,843.58	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	73.00	RSOH	LRSOH	I	\$0.00	\$11,011.02	\$0.00	\$11,011.02	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	219.00	RSOH	LRSOH	I	\$3,853.53	\$0.00	\$0.00	\$3,853.53	38.96
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	73.00	RSOH	LRSOH	I	\$7,513.20	\$0.00	\$0.00	\$7,513.20	75.96
Grand Total:				65,715.00				\$87,853.32	\$80,155.52	0.00	\$168,008.84	888.22

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-BEND-3IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-STICK-3IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-PED-AG-INSL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	PED-AG-MD-POLY-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CABLE-COND-MD-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-BLOCK-SEC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-STICK-TRN-0IN-3IN-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$87,853.32	\$13,265.85	\$80,155.52	\$14,908.93	\$0.00	\$0.00	\$196,183.62	100.00%
			I			\$0.00	\$13,265.85	\$0.00	\$14,908.93	\$0.00	\$0.00	\$28,174.78	13.12%
			I	CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$7,007.98	\$0.00	\$0.00	\$0.00	\$7,009.66	0.00%
			I	CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$1,844.04	\$0.00	\$0.00	\$0.00	\$1,845.72	0.00%
			I	CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$28,169.68	\$0.00	\$0.00	\$0.00	\$28,171.36	0.00%
			I	COND-BEND-3IN-PVC-	Conduit Bend 3in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$2,793.10	\$0.00	\$0.00	\$0.00	\$2,794.78	0.00%
			I	COND-STICK-3IN-PVC-	(UOP) 3in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$26,486.12	\$0.00	\$0.00	\$0.00	\$26,487.80	0.00%
			I	CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$2,843.58	\$0.00	\$0.00	\$0.00	\$2,843.58	0.00%
			I	PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$11,011.02	\$0.00	\$0.00	\$0.00	\$11,011.02	0.00%
			I	ULAB-CABLE-COND-MD-F	UG Labor Cable in conduit > 1in - 2in diameter cable (per linear	\$23,249.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,249.78	22.99%
			I	ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$3,853.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,853.53	3.81%
			I	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$6,968.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,968.21	6.89%
			I	ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$7,303.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,303.51	7.22%
			I	ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$7,513.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,513.20	7.43%
			I	ULAB-STICK-TRN-0IN-3IN-	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate	\$38,956.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,956.69	38.53%
Total						\$87,853.32	\$13,265.85	\$80,155.52	\$14,908.93	\$0.00	\$0.00	\$196,183.62	100.00%

Type	Activity	Cost
		\$0.00

Detailed Cost Report-Detail

Capital	I	\$196,183.62
Total Cost		\$196,183.62

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	59.44 %
36600	40.56 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$196183.62	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 5- 176 Lot Underground Single - Transformers

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	44.00	RSOH	LRSOH	I	\$5,806.02	\$77,298.81	\$0.00	\$83,104.83	58.70
TF-UG-25-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop		I	2.00	RSOH	LRSOH	I	\$0.00	\$5,133.46	\$0.00	\$5,133.46	0.00
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless		I	3.00	RSOH	LRSOH	I	\$0.00	\$12,389.48	\$0.00	\$12,389.48	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop		I	11.00	RSOH	LRSOH	I	\$0.00	\$33,481.91	\$0.00	\$33,481.91	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop		I	6.00	RSOH	LRSOH	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	22.00	RSOH	LRSOH	I	\$5,806.02	\$0.00	\$0.00	\$5,806.02	58.70
Grand Total:				44.00				\$5,806.02	\$77,298.81	0.00	\$83,104.83	58.70

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-25-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-75-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%
			I			\$0.00	\$876.72	\$0.00	\$14,377.58	\$0.00	\$0.00	\$15,254.30	13.12%
			I	TF-UG-25-12KV-240/120V-	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$5,133.46	\$0.00	\$0.00	\$0.00	\$5,133.46	0.00%
			I	TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$12,389.48	\$0.00	\$0.00	\$0.00	\$12,389.48	0.00%
			I	TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$33,481.91	\$0.00	\$0.00	\$0.00	\$33,481.91	0.00%
			I	TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
			I	ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$5,806.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.02	86.88%
Total						\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$98,359.13
Total Cost		\$98,359.13

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$98359.13	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 26- 178 Lot High Density - Primary & Secondary Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	11,237.00	RSOH	LRSOH	I	\$41,790.46	\$0.00	\$0.00	\$41,790.46	422.51
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	11,237.00	RSOH	LRSOH	I	\$41,790.46	\$0.00	\$0.00	\$41,790.46	422.51
Grand Total:				11,237.00				\$41,790.46	\$0.00	0.00	\$41,790.46	422.51

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-TRN-18W-31IN-42IN-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$41,790.46	\$6,310.36	\$0.00	\$0.00	\$0.00	\$0.00	\$48,100.82	100.00%
			I			\$0.00	\$6,310.36	\$0.00	\$0.00	\$0.00	\$0.00	\$6,310.36	13.12%
			I	ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$41,790.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,790.46	86.88%
Total						\$41,790.46	\$6,310.36	\$0.00	\$0.00	\$0.00	\$0.00	\$48,100.82	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$48,100.82
Total Cost		\$48,100.82

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$48100.82	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 2- 176 Lot Underground Single Service Trench Duke

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	176.00	RSOH	LRSOH	I	\$89,264.30	\$0.00	\$0.00	\$89,264.30	902.48
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	176.00	RSOH	LRSOH	I	\$89,264.30	\$0.00	\$0.00	\$89,264.30	902.48
Grand Total:				176.00				\$89,264.30	\$0.00	\$0.00	\$89,264.30	902.48

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-SVC-COND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$89,264.30	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$102,743.21	100.00%
						\$0.00	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$13,478.91	13.12%
				ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	\$89,264.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,264.30	86.88%
Total						\$89,264.30	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$102,743.21	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$102,743.21
Total Cost		\$102,743.21

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$102743.21	100 %

L76 Lot Subdivision Underground (High Density - Single Service) WR #30383521 CUSTOMER TRENCH AND INSTALL MAINLINE CONDUIT

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 26,112.63	\$ 148.37	\$ 17,338.03	\$ 98.51	\$ 43,450.66	\$ 246.88
Primary	\$ 34,654.87	\$ 196.90	\$ 34,271.79	\$ 194.73	\$ 68,926.66	\$ 391.63
Secondary	\$ 40,099.86	\$ 227.84	\$ 46,287.01	\$ 262.99	\$ 86,386.87	\$ 490.83
Transformers	\$ 77,298.81	\$ 439.20	\$ 5,806.02	\$ 32.99	\$ 83,104.83	\$ 472.19
Trenching						
Primary & Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service	\$ -	\$ -	\$ 89,264.30	\$ 507.18	\$ 89,264.30	\$ 507.18
Subtotal						
Store Handling	\$ 33,138.91	\$ 188.29		\$ -	\$ 33,138.91	\$ 188.29
Engineering	\$ -	\$ -	\$ 11,350.33	\$ 64.49	\$ 11,350.33	\$ 64.49
Supervision	\$ -	\$ -	\$ 17,727.89	\$ 100.73	\$ 17,727.89	\$ 100.73
Fleet	\$ -	\$ -	\$ 20,927.29	\$ 118.91	\$ 20,927.29	\$ 118.91
		\$ 1,200.60				
Totals	\$ 211,305.08	\$ 1,200.60	\$ 222,045.37	\$ 1,261.62	\$ 433,350.45	\$ 2,462.22

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 6- 176 Lot Underground Single Service Duke Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	9,074.00	RSOH	LRSOH	I	\$17,334.67	\$14,694.93	\$0.00	\$32,029.60	175.26
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,546.00	RSOH	LRSOH	I	\$1.68	\$14,389.75	\$0.00	\$14,391.43	0.02
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	176.00	RSOH	LRSOH	I	\$0.00	\$305.18	\$0.00	\$305.18	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	176.00	RSOH	LRSOH	I	\$8,804.97	\$0.00	\$0.00	\$8,804.97	89.02
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	176.00	RSOH	LRSOH	I	\$8,528.02	\$0.00	\$0.00	\$8,528.02	86.22
UNDERGROUND CONDUIT			I	7,216.00	RSOH	LRSOH	I	\$3.36	\$11,417.70	\$0.00	\$11,421.06	0.03
COND-BEND-2 1/2IN-PVC-90DEG-R36-F	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	176.00	RSOH	LRSOH	I	\$1.68	\$1,901.03	\$0.00	\$1,902.71	0.02
COND-STICK-2 1/2IN-PVC-SCH40-F	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit. <i>Estimate by Total Footage Needed</i>		I	7,040.00	RSOH	LRSOH	I	\$1.68	\$9,516.67	\$0.00	\$9,518.35	0.02
Grand Total:				16,290.00				\$17,338.03	\$26,112.63	\$0.00	\$43,450.66	175.29

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-BEND-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-STICK-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$17,338.03	\$2,618.05	\$26,112.63	\$4,856.95	\$0.00	\$0.00	\$50,925.66	100.00%
			I			\$0.00	\$2,618.05	\$0.00	\$4,856.95	\$0.00	\$0.00	\$7,475.00	13.12%
			I	CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$14,389.75	\$0.00	\$0.00	\$0.00	\$14,391.43	0.01%
			I	COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$1,901.03	\$0.00	\$0.00	\$0.00	\$1,902.71	0.01%
			I	COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$9,516.67	\$0.00	\$0.00	\$0.00	\$9,518.35	0.01%
			I	RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$305.18	\$0.00	\$0.00	\$0.00	\$305.18	0.00%
			I	ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$8,804.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,804.97	44.12%
			I	ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$8,528.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,528.02	42.73%
Total						\$17,338.03	\$2,618.05	\$26,112.63	\$4,856.95	\$0.00	\$0.00	\$50,925.66	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$50,925.66
Total Cost		\$50,925.66

Total CIAC:

Detailed Cost Report-Detail

Breakdown of cost by FERC Account

FERC	Percentage
36901	73.40 %
36600	26.60 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$50925.66	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 16- 178 Lot High Desity Single Primary - Customer Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNDERGROUND TERMINATIONS				200.00	RSOH	LRSOH		\$6,761.49	\$10,463.75	\$0.00	\$17,225.24	68.36
ARR-ELBOW-10KV-F	(UOP) Elbow Arrester for 12kv and 13kv Circuits		I	4.00	RSOH	LRSOH	I	\$0.00	\$363.62	\$0.00	\$363.62	0.00
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break		I	44.00	RSOH	LRSOH	I	\$0.00	\$2,991.06	\$0.00	\$2,991.06	0.00
ELBOW-INS-AL-200A-15KV-LB-EXT	Elbow Insert AL 200A 15KV Load Break extension		I	44.00	RSOH	LRSOH	I	\$0.00	\$6,630.10	\$0.00	\$6,630.10	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	4.00	RSOH	LRSOH	I	\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kv		I	4.00	RSOH	LRSOH	I	\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-ARR-F	UG Labor Elbow arrester (per arrester)		I	4.00	RSOH	LRSOH	I	\$214.63	\$0.00	\$0.00	\$214.63	2.17
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)		I	44.00	RSOH	LRSOH	I	\$4,901.98	\$0.00	\$0.00	\$4,901.98	49.56
ULAB-EQUIP-BUSH-INS-F	UG Labor Equipment bushing insert (each)		I	44.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	4.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)		I	4.00	RSOH	LRSOH	I	\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD PRIMARY				36.00	RSOH	LRSOH		\$1,041.65	\$619.57	\$0.00	\$1,661.22	8.48
ARR-RISER-10KV-BKT-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.		I	4.00	RSOH	LRSOH	I	\$0.00	\$269.57	\$0.00	\$269.57	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass		I	4.00	RSOH	LRSOH	I	\$0.00	\$209.23	\$0.00	\$209.23	0.00
GND-EQUIP-2-BOND-F	Ground Equipment #2 soft drawn copper bonding (5ft length)		I	4.00	RSOH	LRSOH	I	\$2.09	\$25.03	\$0.00	\$27.12	0.02
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel		I	8.00	RSOH	LRSOH	I	\$2.46	\$19.17	\$0.00	\$21.63	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$67.55	\$0.00	\$69.64	0.02
LEAD-EQ-6-CU-COVER-F	Lead Equipment 6 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$29.02	\$0.00	\$31.11	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	4.00	RSOH	LRSOH	I	\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase		I	4.00	RSOH	LRSOH	I	\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE				13,758.00	RSOH	LRSOH		\$26,458.82	\$23,571.55	\$0.00	\$50,030.37	267.50
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield and		I	6,684.00	RSOH	LRSOH	I	\$1.68	\$18,869.60	\$0.00	\$18,871.28	0.02
CONN-UG-TF-1P-8POS-LG-500-F	Connector UG transformer single phase eight position from 100-		I	6.00	RSOH	LRSOH	I	\$0.00	\$71.24	\$0.00	\$71.24	0.00
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-75kva		I	39.00	RSOH	LRSOH	I	\$0.00	\$356.90	\$0.00	\$356.90	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break		I	2.00	RSOH	LRSOH	I	\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase		I	22.00	RSOH	LRSOH	I	\$0.00	\$353.43	\$0.00	\$353.43	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	34.00	RSOH	LRSOH	I	\$0.00	\$554.79	\$0.00	\$554.79	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	26.00	RSOH	LRSOH	I	\$0.00	\$374.56	\$0.00	\$374.56	0.00
MISC-PADLOCK-F	Padlock for Underground Equipment		I	22.00	RSOH	LRSOH	I	\$1.68	\$262.75	\$0.00	\$264.43	0.02
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer		I	22.00	RSOH	LRSOH	I	\$0.00	\$2,438.14	\$0.00	\$2,438.14	0.00
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	6,684.00	RSOH	LRSOH	I	\$13,995.77	\$0.00	\$0.00	\$13,995.77	141.50
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	66.00	RSOH	LRSOH	I	\$2,099.86	\$0.00	\$0.00	\$2,099.86	21.23
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items		I	45.00	RSOH	LRSOH	I	\$792.27	\$0.00	\$0.00	\$792.27	8.01
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert		I	2.00	RSOH	LRSOH	I	\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	34.00	RSOH	LRSOH	I	\$3,205.67	\$0.00	\$0.00	\$3,205.67	32.41
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	26.00	RSOH	LRSOH	I	\$1,671.58	\$0.00	\$0.00	\$1,671.58	16.90
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	22.00	RSOH	LRSOH	I	\$1,390.67	\$0.00	\$0.00	\$1,390.67	14.06

Detailed Cost Report-Detail

ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	I	22.00	RSOH	LRSOH	I	\$3,233.37	\$0.00	\$0.00	\$3,233.37	32.69
OVERHEAD POLE AND EQUIP		I	8.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and supports	I	4.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	I	4.00	RSOH	LRSOH	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:			14,002.00				\$34,271.79	\$34,654.87	0.00	\$68,926.66	344.43

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ARR-ELBOW-10KV-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ARR-RISER-10KV-BKT-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				BKT-TERM-POLE-1P-FG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-PRI-1/0-AL-TRXLPE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-TF-1P-8POS-LG-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-TF-1P-8POS-SM		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-1/0-AL-200A-15KV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-FTB-4/0-AL-200A-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-INS-AL-200A-15KV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-EQUIP-2-BOND-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-EQUIP-4-RING-1P-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-ROD-ADD-VRT-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-ROD-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				HDWR-MACH-SM-14IN-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				LEAD-EQ-2-CU-COVER-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				LEAD-EQ-6-CU-COVER-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				MISC-PADLOCK-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				POLE-EXISTING-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/4IN-UGUARD-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				STRUCT-PAD-TF-CTE-SM-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TERM-1/0-AL-15KV-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CABLE-CUST-COND-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-BLOCK-SEC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$34,271.79	\$5,175.03	\$34,654.87	\$6,445.81	\$0.00	\$0.00	\$80,547.50	100.00%
						\$0.00	\$5,175.03	\$0.00	\$6,445.81	\$0.00	\$0.00	\$11,620.84	13.12%
				ARR-ELBOW-10KV-F	(UOP) Elbow Arrester for 12kV and 13kV Circuits	\$0.00	\$0.00	\$363.62	\$0.00	\$0.00	\$0.00	\$363.62	0.00%
				ARR-RISER-10KV-BKT-F	(UOP) Primary Riser Arrester for use on 12kV or 13kV Circuits.	\$0.00	\$0.00	\$269.57	\$0.00	\$0.00	\$0.00	\$269.57	0.00%
				BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass	\$0.00	\$0.00	\$209.23	\$0.00	\$0.00	\$0.00	\$209.23	0.00%
				CABLE-PRI-1/0-AL-TRXLPE	(UOP) 15kV 1P 1/0 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$18,869.60	\$0.00	\$0.00	\$0.00	\$18,871.28	0.00%
				CONN-UG-TF-1P-8POS-LG-	Connector UG transformer single phase eight position from	\$0.00	\$0.00	\$71.24	\$0.00	\$0.00	\$0.00	\$71.24	0.00%
				CONN-UG-TF-1P-8POS-SM	Connector UG transformer single phase eight position from 25-	\$0.00	\$0.00	\$356.90	\$0.00	\$0.00	\$0.00	\$356.90	0.00%
				ELBOW-1/0-AL-200A-15KV-	Elbow 1/0 AL 200A 15KV Load Break	\$0.00	\$0.00	\$2,991.06	\$0.00	\$0.00	\$0.00	\$2,991.06	0.00%
				ELBOW-FTB-4/0-AL-200A-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load	\$0.00	\$0.00	\$290.14	\$0.00	\$0.00	\$0.00	\$290.14	0.00%
				ELBOW-INS-AL-200A-15KV-	Elbow Insert AL 200A 15KV Load Break extension	\$0.00	\$0.00	\$6,630.10	\$0.00	\$0.00	\$0.00	\$6,630.10	0.00%
				GND-EQUIP-2-BOND-F	Ground Equipment #2 soft drawn copper bonding (5ft length)	\$2.09	\$0.00	\$25.03	\$0.00	\$0.00	\$0.00	\$27.12	0.01%
				GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase	\$0.00	\$0.00	\$353.43	\$0.00	\$0.00	\$0.00	\$353.43	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$554.79	\$0.00	\$0.00	\$0.00	\$554.79	0.00%

Detailed Cost Report-Detail

	GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$374.56	\$0.00	\$0.00	\$0.00	\$374.56	0.00%
	HDWR-MACH-SM-14IN-	Hardware Machine Bolt 5/8in diameter 14in long Galvanized	\$2.46	\$0.00	\$19.17	\$0.00	\$0.00	\$0.00	\$21.63	0.01%
	LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$67.55	\$0.00	\$0.00	\$0.00	\$69.64	0.01%
	LEAD-EQ-6-CU-COVER-F	Lead Equipment 6 Copper Covered	\$2.09	\$0.00	\$29.02	\$0.00	\$0.00	\$0.00	\$31.11	0.01%
	MISC-PADLOCK-F	Padlock for Underground Equipment	\$1.68	\$0.00	\$262.75	\$0.00	\$0.00	\$0.00	\$264.43	0.00%
	OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$654.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$654.63	1.66%
	OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$378.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378.29	0.96%
	OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and	\$9.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.83	0.02%
	POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$151.65	\$0.00	\$0.00	\$0.00	\$151.65	0.00%
	STRUCT-PAD-TF-CTE-SM-	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH	\$0.00	\$0.00	\$2,438.14	\$0.00	\$0.00	\$0.00	\$2,438.14	0.00%
	TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV	\$0.00	\$0.00	\$327.32	\$0.00	\$0.00	\$0.00	\$327.32	0.00%
	ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$13,995.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,995.77	35.48%
	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$2,099.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,099.86	5.32%
	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$792.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$792.27	2.01%
	ULAB-ELBOW-ARR-F	UG Labor Elbow arrester (per arrester)	\$214.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214.63	0.54%
	ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)	\$4,901.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,901.98	12.43%
	ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert	\$66.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.27	0.17%
	ULAB-EQUIP-BUSH-INS-F	UG Labor Equipment bushing insert (each)	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.26%
	ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$3,205.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,205.67	8.13%
	ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$1,671.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,671.58	4.24%
	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$1,390.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,390.67	3.53%
	ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	\$3,233.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,233.37	8.20%
	ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.26%
	ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	1.65%
Total			\$34,271.79	\$5,175.03	\$34,654.87	\$6,445.81	\$0.00	\$0.00	\$80,547.50	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$80,547.50
Total Cost		\$80,547.50

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	88.44 %
36500	2.36 %
36600	9.14 %
36400	0.05 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$80547.50	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383521

Version: 15- 176 Lot High Desnity Single Secondary - Customer Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate fillings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	24,227.00	RSOH	LRSOH	I	\$34,298.13	\$25,486.10	\$0.00	\$59,784.23	346.76
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	6,675.00	RSOH	LRSOH	I	\$1.68	\$11,239.37	\$0.00	\$11,241.05	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	701.00	RSOH	LRSOH	I	\$1.68	\$2,937.89	\$0.00	\$2,939.57	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	4,638.00	RSOH	LRSOH	I	\$1.68	\$11,308.84	\$0.00	\$11,310.52	0.02
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	12,014.00	RSOH	LRSOH	I	\$25,156.77	\$0.00	\$0.00	\$25,156.77	254.34
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	45.00	RSOH	LRSOH	I	\$1,432.22	\$0.00	\$0.00	\$1,432.22	14.48
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	154.00	RSOH	LRSOH	I	\$7,704.10	\$0.00	\$0.00	\$7,704.10	77.89
UNDERGROUND PEDESTALS			I	616.00	RSOH	LRSOH	I	\$11,988.88	\$14,613.76	\$0.00	\$26,602.64	121.21
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	231.00	RSOH	LRSOH	I	\$0.00	\$2,999.40	\$0.00	\$2,999.40	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	77.00	RSOH	LRSOH	I	\$0.00	\$11,614.36	\$0.00	\$11,614.36	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	231.00	RSOH	LRSOH	I	\$4,064.21	\$0.00	\$0.00	\$4,064.21	41.09
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	77.00	RSOH	LRSOH	I	\$7,924.67	\$0.00	\$0.00	\$7,924.67	80.12
Grand Total:				24,843.00				\$46,287.01	\$40,099.86	\$0.00	\$86,386.87	467.97

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SEC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SEC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SEC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-PED-AG-INSL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				PED-AG-MD-POLY-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CABLE-CUST-COND-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-BLOCK-SEC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-SEC-EQUIP-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$46,287.01	\$6,989.34	\$40,099.86	\$7,458.57	\$0.00	\$0.00	\$100,834.78	100.00%
						\$0.00	\$6,989.34	\$0.00	\$7,458.57	\$0.00	\$0.00	\$14,447.91	13.12%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$11,239.37	\$0.00	\$0.00	\$0.00	\$11,241.05	0.00%
				CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$2,937.89	\$0.00	\$0.00	\$0.00	\$2,939.57	0.00%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$11,308.84	\$0.00	\$0.00	\$0.00	\$11,310.52	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$2,999.40	\$0.00	\$0.00	\$0.00	\$2,999.40	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$11,614.36	\$0.00	\$0.00	\$0.00	\$11,614.36	0.00%
				ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$25,156.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,156.77	47.22%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$4,064.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,064.21	7.63%
				ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$1,432.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,432.22	2.69%
				ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$7,704.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,704.10	14.46%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$7,924.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,924.67	14.87%

Detailed Cost Report-Detail

Total						\$46,287.01	\$6,989.34	\$40,099.86	\$7,458.57	\$0.00	\$0.00	\$100,834.78	100.00%
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Type	Activity	Cost
		\$0.00
Capital	I	\$100,834.78
Total Cost		\$100,834.78

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$100834.78	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521
 Service Address: , ST PETERSBURG , FL
 GL Account: P67D-U486-69100-RSUG-MX0383521-I
 Work Order Description: High density subdivision UG for rate filings

Version: 5- 176 Lot Underground Single - Transformers
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantiv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	44.00	RSOH	LRSOH	II	\$5,806.02	\$77,298.81	\$0.00	\$83,104.83	58.70
TF-UG-25-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop Transformer for 12.47/7.2kV Primary and 240/120V Secondary Side		I	2.00	RSOH	LRSOH	I	\$0.00	\$5,133.46	\$0.00	\$5,133.46	0.00
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless Steel Transformer for 12.47/7.2kV Primary and 240/120V Secondary		I	3.00	RSOH	LRSOH	I	\$0.00	\$12,389.48	\$0.00	\$12,389.48	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop Transformer for 12.47/7.2kV Primary and 240/120V Secondary Side		I	11.00	RSOH	LRSOH	I	\$0.00	\$33,481.91	\$0.00	\$33,481.91	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop Transformer for 12.47/7.2kV Primary and 240/120V Secondary Side		I	6.00	RSOH	LRSOH	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	22.00	RSOH	LRSOH	I	\$5,806.02	\$0.00	\$0.00	\$5,806.02	58.70
Grand Total:				44.00				\$5,806.02	\$77,298.81	0.00	\$83,104.83	58.70

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TF-UG-25-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TF-UG-75-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%
				TF-UG-25-12KV-240/120V-	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop	\$0.00	\$876.72	\$0.00	\$14,377.58	\$0.00	\$0.00	\$15,254.30	13.12%
				TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$5,133.46	\$0.00	\$0.00	\$0.00	\$5,133.46	0.00%
				TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$12,389.48	\$0.00	\$0.00	\$0.00	\$12,389.48	0.00%
				TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$33,481.91	\$0.00	\$0.00	\$0.00	\$33,481.91	0.00%
				TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
				ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$5,806.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.02	86.88%
Total						\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$98,359.13
Total Cost		\$98,359.13

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage

Detailed Cost Report-Detail

36800	100 %
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Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$98359.13	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 2- 176 Lot Underground Single Service Trench Duke

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	176.00	RSOH	LRSOH	I	\$89,264.30	\$0.00	\$0.00	\$89,264.30	902.48
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	176.00	RSOH	LRSOH	I	\$89,264.30	\$0.00	\$0.00	\$89,264.30	902.48
Grand Total:				176.00				\$89,264.30	\$0.00	0.00	\$89,264.30	902.48

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-SVC-COND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$89,264.30	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$102,743.21	100.00%
				ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	\$0.00	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$13,478.91	13.12%
Total						\$89,264.30	\$13,478.91	\$0.00	\$0.00	\$0.00	\$0.00	\$102,743.21	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$102,743.21
Total Cost		\$102,743.21

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$102743.21	100 %

176 Lot Subdivision Underground (High Density - Single Service) WR #30383521 Customer Trench All

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 14,694.93	\$ 83.49	\$ 77,661.86	\$ 441.26	\$ 92,356.79	\$ 524.75
Primary	\$ 34,654.87	\$ 196.90	\$ 34,271.79	\$ 194.73	\$ 68,926.66	\$ 391.63
Secondary	\$ 40,099.86	\$ 227.84	\$ 46,287.01	\$ 262.99	\$ 86,386.87	\$ 490.83
Transformers	\$ 77,298.81	\$ 439.20	\$ 5,806.02	\$ 32.99	\$ 83,104.83	\$ 472.19
Trenching						
Primary & Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal						
Store Handling	\$ 31,015.22	\$ 176.22		\$ -	\$ 31,015.22	\$ 176.22
Engineering	\$ -	\$ -	\$ 9,648.05	\$ 54.82	\$ 9,648.05	\$ 54.82
Supervision	\$ -	\$ -	\$ 15,069.13	\$ 85.62	\$ 15,069.13	\$ 85.62
Fleet	\$ -	\$ -	\$ 17,788.69	\$ 101.07	\$ 17,788.69	\$ 101.07
		\$ 1,123.66				
Totals	\$ 197,763.69	\$ 1,123.66	\$ 188,743.86	\$ 1,072.41	\$ 386,507.55	\$ 2,196.07

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521

Version: 14- 178 Lot High Density Single Service - Customer Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	9,250.00	RSOH	LRSOH	I	\$77,661.86	\$14,694.93	\$0.00	\$92,356.79	785.18
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	8,546.00	RSOH	LRSOH	I	\$1.68	\$14,389.75	\$0.00	\$14,391.43	0.02
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	176.00	RSOH	LRSOH	I	\$0.00	\$305.18	\$0.00	\$305.18	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	176.00	RSOH	LRSOH	I	\$8,804.97	\$0.00	\$0.00	\$8,804.97	89.02
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	176.00	RSOH	LRSOH	I	\$8,528.02	\$0.00	\$0.00	\$8,528.02	86.22
ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)		I	176.00	RSOH	LRSOH	I	\$60,327.19	\$0.00	\$0.00	\$60,327.19	609.92
Grand Total:				9,250.00				\$77,661.86	\$14,694.93	0.00	\$92,356.79	785.18

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-SVC-EXCOND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$77,661.86	\$11,726.94	\$14,694.93	\$2,733.26	\$0.00	\$0.00	\$106,816.99	100.00%
						\$0.00	\$11,726.94	\$0.00	\$2,733.26	\$0.00	\$0.00	\$14,460.20	13.12%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$14,389.75	\$0.00	\$0.00	\$0.00	\$14,391.43	0.00%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$305.18	\$0.00	\$0.00	\$0.00	\$305.18	0.00%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$8,804.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,804.97	9.85%
				ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$8,528.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,528.02	9.54%
				ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)	\$60,327.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,327.19	67.49%
Total						\$77,661.86	\$11,726.94	\$14,694.93	\$2,733.26	\$0.00	\$0.00	\$106,816.99	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$106,816.99
Total Cost		\$106,816.99

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	100 %

Breakdown of cost by Point/Span

Detailed Cost Report-Detail

Point/Span	Cost	Percentage
P2	\$106816.99	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383521

Version: 16- 178 Lot High Density Single Primary - Customer Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNDERGROUND TERMINATIONS			I	200.00	RSOH	LRSOH	I	\$6,761.49	\$10,463.75	\$0.00	\$17,225.24	68.36
ARR-ELBOW-10KV-F	(UOP) Elbow Arrester for 12kv and 13kv Circuits		I	4.00	RSOH	LRSOH	I	\$0.00	\$363.62	\$0.00	\$363.62	0.00
ELBOW-1/0-AL-200A-15KV-LB-F	Elbow 1/0 AL 200A 15KV Load Break		I	44.00	RSOH	LRSOH	I	\$0.00	\$2,991.06	\$0.00	\$2,991.06	0.00
ELBOW-INS-AL-200A-15KV-LB-EXT	Elbow Insert AL 200A 15KV Load Break extension		I	44.00	RSOH	LRSOH	I	\$0.00	\$6,630.10	\$0.00	\$6,630.10	0.00
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	4.00	RSOH	LRSOH	I	\$0.00	\$151.65	\$0.00	\$151.65	0.00
TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kv		I	4.00	RSOH	LRSOH	I	\$0.00	\$327.32	\$0.00	\$327.32	0.00
ULAB-ELBOW-ARR-F	UG Labor Elbow arrester (per arrester)		I	4.00	RSOH	LRSOH	I	\$214.63	\$0.00	\$0.00	\$214.63	2.17
ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)		I	44.00	RSOH	LRSOH	I	\$4,901.98	\$0.00	\$0.00	\$4,901.98	49.56
ULAB-EQUIP-BUSH-INS-F	UG Labor Equipment bushing insert (each)		I	44.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	4.00	RSOH	LRSOH	I	\$496.53	\$0.00	\$0.00	\$496.53	5.02
ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)		I	4.00	RSOH	LRSOH	I	\$651.82	\$0.00	\$0.00	\$651.82	6.59
OVERHEAD PRIMARY			I	36.00	RSOH	LRSOH	I	\$1,041.65	\$619.57	\$0.00	\$1,661.22	8.48
ARR-RISER-10KV-BKT-F	(UOP) Primary Riser Arrester for use on 12kv or 13kv Circuits.		I	4.00	RSOH	LRSOH	I	\$0.00	\$269.57	\$0.00	\$269.57	0.00
BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass		I	4.00	RSOH	LRSOH	I	\$0.00	\$209.23	\$0.00	\$209.23	0.00
GND-EQUIP-2-BOND-F	Ground Equipment #2 soft drawn copper bonding (5ft length)		I	4.00	RSOH	LRSOH	I	\$2.09	\$25.03	\$0.00	\$27.12	0.02
HDWR-MACH-SM-14IN-GALV-F	Hardware Machine Bolt 5/8in diameter 14in long Galvanized Steel		I	8.00	RSOH	LRSOH	I	\$2.46	\$19.17	\$0.00	\$21.63	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$67.55	\$0.00	\$69.64	0.02
LEAD-EQ-6-CU-COVER-F	Lead Equipment 6 Copper Covered		I	4.00	RSOH	LRSOH	I	\$2.09	\$29.02	\$0.00	\$31.11	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	4.00	RSOH	LRSOH	I	\$654.63	\$0.00	\$0.00	\$654.63	5.33
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase		I	4.00	RSOH	LRSOH	I	\$378.29	\$0.00	\$0.00	\$378.29	3.08
UNIT INFRASTRUCTURE			I	13,758.00	RSOH	LRSOH	I	\$26,458.82	\$23,571.55	\$0.00	\$50,030.37	267.50
CABLE-PRI-1/0-AL-TRXLPE-LC-	(UOP) 15kv 1P 1/0 Aluminum Primary Cable with LC Shield and		I	6,684.00	RSOH	LRSOH	I	\$1.68	\$18,869.60	\$0.00	\$18,871.28	0.02
CONN-UG-TF-1P-8POS-LG-500-F	Connector UG transformer single phase eight position from 100-		I	6.00	RSOH	LRSOH	I	\$0.00	\$71.24	\$0.00	\$71.24	0.00
CONN-UG-TF-1P-8POS-SM-500-F	Connector UG transformer single phase eight position from 25-75kva		I	39.00	RSOH	LRSOH	I	\$0.00	\$356.90	\$0.00	\$356.90	0.00
ELBOW-FTB-4/0-AL-200A-15KV-LB-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load Break		I	2.00	RSOH	LRSOH	I	\$0.00	\$290.14	\$0.00	\$290.14	0.00
GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase		I	22.00	RSOH	LRSOH	I	\$0.00	\$353.43	\$0.00	\$353.43	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	34.00	RSOH	LRSOH	I	\$0.00	\$554.79	\$0.00	\$554.79	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	26.00	RSOH	LRSOH	I	\$0.00	\$374.56	\$0.00	\$374.56	0.00
MISC-PADLOCK-F	Padlock for Underground Equipment		I	22.00	RSOH	LRSOH	I	\$1.68	\$262.75	\$0.00	\$264.43	0.02
STRUCT-PAD-TF-CTE-SM-1P-F	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH Transformer		I	22.00	RSOH	LRSOH	I	\$0.00	\$2,438.14	\$0.00	\$2,438.14	0.00
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	6,684.00	RSOH	LRSOH	I	\$13,995.77	\$0.00	\$0.00	\$13,995.77	141.50
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	66.00	RSOH	LRSOH	I	\$2,099.86	\$0.00	\$0.00	\$2,099.86	21.23
ULAB-CONN-BLOCK-SEC-1P-NP-F	UG Labor Connector block secondary single phase non-pay items		I	45.00	RSOH	LRSOH	I	\$792.27	\$0.00	\$0.00	\$792.27	8.01
ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert		I	2.00	RSOH	LRSOH	I	\$66.27	\$0.00	\$0.00	\$66.27	0.67
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	34.00	RSOH	LRSOH	I	\$3,205.67	\$0.00	\$0.00	\$3,205.67	32.41
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	26.00	RSOH	LRSOH	I	\$1,671.58	\$0.00	\$0.00	\$1,671.58	16.90
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	22.00	RSOH	LRSOH	I	\$1,390.67	\$0.00	\$0.00	\$1,390.67	14.06

Detailed Cost Report-Detail

ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)		I	22.00	RSOH	LRSOH	I	\$3,233.37	\$0.00	\$0.00	\$3,233.37	32.69
OVERHEAD POLE AND EQUIP			I	8.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and supports		I	4.00	RSOH	LRSOH	I	\$9.83	\$0.00	\$0.00	\$9.83	0.08
POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned		I	4.00	RSOH	LRSOH	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				14,002.00				\$34,271.79	\$34,654.87	0.00	\$68,926.66	344.43

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ARR-ELBOW-10KV-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ARR-RISER-10KV-BKT-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				BKT-TERM-POLE-1P-FG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-PRI-1/0-AL-TRXLPE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-TF-1P-8POS-LG		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-TF-1P-8POS-SM		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-1/0-AL-200A-15KV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-FTB-4/0-AL-200A-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ELBOW-INS-AL-200A-15KV		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-EQUIP-2-BOND-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-EQUIP-4-RING-1P-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-ROD-ADD-VRT-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-ROD-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				HDWR-MACH-SM-14IN-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				LEAD-EQ-2-CU-COVER-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				LEAD-EQ-6-CU-COVER-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				MISC-PADLOCK-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				POLE-EXISTING-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/4IN-UGUARD-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				STRUCT-PAD-TF-CTE-SM-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				TERM-1/0-AL-15KV-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CABLE-CUST-COND		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-BLOCK-SEC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH					\$34,271.79	\$5,175.03	\$34,654.87	\$6,445.81	\$0.00	\$0.00	\$80,547.50	100.00%
						\$0.00	\$5,175.03	\$0.00	\$6,445.81	\$0.00	\$0.00	\$11,620.84	13.12%
				ARR-ELBOW-10KV-F	(UOP) Elbow Arrester for 12kV and 13kV Circuits	\$0.00	\$0.00	\$363.62	\$0.00	\$0.00	\$0.00	\$363.62	0.00%
				ARR-RISER-10KV-BKT-F	(UOP) Primary Riser Arrester for use on 12kV or 13kV Circuits.	\$0.00	\$0.00	\$269.57	\$0.00	\$0.00	\$0.00	\$269.57	0.00%
				BKT-TERM-POLE-1P-FG-F	Bracket Termination Pole Single Phase Fiberglass	\$0.00	\$0.00	\$209.23	\$0.00	\$0.00	\$0.00	\$209.23	0.00%
				CABLE-PRI-1/0-AL-TRXLPE	(UOP) 15kV 1P 1/0 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$18,869.60	\$0.00	\$0.00	\$0.00	\$18,871.28	0.00%
				CONN-UG-TF-1P-8POS-LG	Connector UG transformer single phase eight position from	\$0.00	\$0.00	\$71.24	\$0.00	\$0.00	\$0.00	\$71.24	0.00%
				CONN-UG-TF-1P-8POS-SM	Connector UG transformer single phase eight position from 25-	\$0.00	\$0.00	\$356.90	\$0.00	\$0.00	\$0.00	\$356.90	0.00%
				ELBOW-1/0-AL-200A-15KV-	Elbow 1/0 AL 200A 15KV Load Break	\$0.00	\$0.00	\$2,991.06	\$0.00	\$0.00	\$0.00	\$2,991.06	0.00%
				ELBOW-FTB-4/0-AL-200A-	Elbow Feed Through Bushing up to 4/0 AL 200A 15KV Load	\$0.00	\$0.00	\$290.14	\$0.00	\$0.00	\$0.00	\$290.14	0.00%
				ELBOW-INS-AL-200A-15KV	Elbow Insert AL 200A 15KV Load Break extension	\$0.00	\$0.00	\$6,630.10	\$0.00	\$0.00	\$0.00	\$6,630.10	0.00%
				GND-EQUIP-2-BOND-F	Ground Equipment #2 soft drawn copper bonding (5ft length)	\$2.09	\$0.00	\$25.03	\$0.00	\$0.00	\$0.00	\$27.12	0.01%
				GND-EQUIP-4-RING-1P-F	Ground Equipment #4 soft drawn copper ring single phase	\$0.00	\$0.00	\$353.43	\$0.00	\$0.00	\$0.00	\$353.43	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$554.79	\$0.00	\$0.00	\$0.00	\$554.79	0.00%

Detailed Cost Report-Detail

	GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$374.56	\$0.00	\$0.00	\$0.00	\$374.56	0.00%
	HDWR-MACH-SM-14IN-	Hardware Machine Bolt 5/8in diameter 14in long Galvanized	\$2.46	\$0.00	\$19.17	\$0.00	\$0.00	\$0.00	\$21.63	0.01%
	LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$67.55	\$0.00	\$0.00	\$0.00	\$69.64	0.01%
	LEAD-EQ-6-CU-COVER-F	Lead Equipment 6 Copper Covered	\$2.09	\$0.00	\$29.02	\$0.00	\$0.00	\$0.00	\$31.11	0.01%
	MISC-PADLOCK-F	Padlock for Underground Equipment	\$1.68	\$0.00	\$262.75	\$0.00	\$0.00	\$0.00	\$264.43	0.00%
	OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$654.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$654.63	1.66%
	OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$378.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378.29	0.96%
	OLAB-SCHED-POLE-F	Overhead Labor minimum scheduling duration for poles and	\$9.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.83	0.02%
	POLE-EXISTING-F	DEF GIS Correction or Update Pole existing or foreign owned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$151.65	\$0.00	\$0.00	\$0.00	\$151.65	0.00%
	STRUCT-PAD-TF-CTE-SM-	(UOP) 40in Wide x 45in Long x 4in Tall Concrete 1PH	\$0.00	\$0.00	\$2,438.14	\$0.00	\$0.00	\$0.00	\$2,438.14	0.00%
	TERM-1/0-AL-15KV-F	Termination Kit 1/0 AL 15kV	\$0.00	\$0.00	\$327.32	\$0.00	\$0.00	\$0.00	\$327.32	0.00%
	ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$13,995.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,995.77	35.48%
	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$2,099.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,099.86	5.32%
	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$792.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$792.27	2.01%
	ULAB-ELBOW-ARR-F	UG Labor Elbow arrester (per arrester)	\$214.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214.63	0.54%
	ULAB-ELBOW-SM-F	UG Labor Elbow up to 4/0 (per elbow)	\$4,901.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,901.98	12.43%
	ULAB-EQUIP-BUSH-F	UG Labor for Equipment Bushing or Feed Thru Insert	\$66.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.27	0.17%
	ULAB-EQUIP-BUSH-INS-F	UG Labor Equipment bushing insert (each)	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.26%
	ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$3,205.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,205.67	8.13%
	ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$1,671.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,671.58	4.24%
	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$1,390.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,390.67	3.53%
	ULAB-PAD-TF-1P-F	UG Labor Pad transformer single phase (per pad)	\$3,233.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,233.37	8.20%
	ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$496.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.53	1.26%
	ULAB-TERM-PRI-SM-F	UG Labor Termination primary up to 4/0 (each)	\$651.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651.82	1.65%
Total			\$34,271.79	\$5,175.03	\$34,654.87	\$6,445.81	\$0.00	\$0.00	\$80,547.50	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$80,547.50
Total Cost		\$80,547.50

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	88.44 %
36500	2.36 %
36600	9.14 %
36400	0.05 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$80547.50	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383521

Version: 15- 176 Lot High Desnity Single Secondary - Customer Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX0383521-I

Work Order Description: High density subdivision UG for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				24,227.00	RSOH	LRSOH		\$34,298.13	\$25,486.10	\$0.00	\$59,784.23	346.76
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	6,675.00	RSOH	LRSOH	I	\$1.68	\$11,239.37	\$0.00	\$11,241.05	0.02
CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with XLPE		I	701.00	RSOH	LRSOH	I	\$1.68	\$2,937.89	\$0.00	\$2,939.57	0.02
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	4,638.00	RSOH	LRSOH	I	\$1.68	\$11,308.84	\$0.00	\$11,310.52	0.02
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	12,014.00	RSOH	LRSOH	I	\$25,156.77	\$0.00	\$0.00	\$25,156.77	254.34
ULAB-CONN-BLOCK-SEC-1P-F	UG Labor Connector block secondary single phase (each)		I	45.00	RSOH	LRSOH	I	\$1,432.22	\$0.00	\$0.00	\$1,432.22	14.48
ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per		I	154.00	RSOH	LRSOH	I	\$7,704.10	\$0.00	\$0.00	\$7,704.10	77.89
UNDERGROUND PEDESTALS				616.00	RSOH	LRSOH		\$11,988.88	\$14,613.76	\$0.00	\$26,602.64	121.21
CONN-UG-PED-AG-INSL-4POS-MD-	Connector UG pedestal above ground insulated 4 position #12-		I	231.00	RSOH	LRSOH	I	\$0.00	\$2,999.40	\$0.00	\$2,999.40	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	77.00	RSOH	LRSOH	I	\$0.00	\$11,614.36	\$0.00	\$11,614.36	0.00
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	231.00	RSOH	LRSOH	I	\$4,064.21	\$0.00	\$0.00	\$4,064.21	41.09
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	77.00	RSOH	LRSOH	I	\$7,924.67	\$0.00	\$0.00	\$7,924.67	80.12
Grand Total:				24,843.00				\$46,287.01	\$40,099.86	0.00	\$86,386.87	467.97

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase non-pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$46,287.01	\$6,989.34	\$40,099.86	\$7,458.57	\$0.00	\$0.00	\$100,834.78	100.00%
			I			\$0.00	\$6,989.34	\$0.00	\$7,458.57	\$0.00	\$0.00	\$14,447.91	13.12%
			I	CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$1.68	\$0.00	\$11,239.37	\$0.00	\$0.00	\$0.00	\$11,241.05	0.00%
			I	CABLE-SEC-350-AL-TX-F	(UOP) 600V Secondary Cable: 350 Aluminum Triplex with	\$1.68	\$0.00	\$2,937.89	\$0.00	\$0.00	\$0.00	\$2,939.57	0.00%
			I	CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$11,308.84	\$0.00	\$0.00	\$0.00	\$11,310.52	0.00%
			I	CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #12-	\$0.00	\$0.00	\$2,999.40	\$0.00	\$0.00	\$0.00	\$2,999.40	0.00%
			I	PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$11,614.36	\$0.00	\$0.00	\$0.00	\$11,614.36	0.00%
			I	ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$25,156.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,156.77	47.22%
			I	ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$4,064.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,064.21	7.63%
			I	ULAB-CONN-BLOCK-SEC-	UG Labor Connector block secondary single phase (each)	\$1,432.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,432.22	2.69%
			I	ULAB-CONN-SEC-EQUIP-F	UG Labor Connections for secondary at UG equipment (per	\$7,704.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,704.10	14.46%
			I	ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$7,924.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,924.67	14.87%

Detailed Cost Report-Detail

Total						\$46,287.01	\$6,989.34	\$40,099.86	\$7,458.57	\$0.00	\$0.00	\$100,834.78	100.00%
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Type	Activity	Cost
		\$0.00
Capital	I	\$100,834.78
Total Cost:		\$100,834.78

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$100834.78	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383521
 Service Address: , ST PETERSBURG , FL
 GL Account: P67D-U486-69100-RSUG-MX0383521-I
 Work Order Description: High density subdivision UG for rate filings

Version: 5- 176 Lot Underground Single - Transformers
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	44.00	RSOH	LRSOH	I	\$5,806.02	\$77,298.81	\$0.00	\$83,104.83	58.70
TF-UG-25-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop		I	2.00	RSOH	LRSOH	I	\$0.00	\$5,133.46	\$0.00	\$5,133.46	0.00
TF-UG-50-12KV-240/120V-1P-3S-F	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase Stainless		I	3.00	RSOH	LRSOH	I	\$0.00	\$12,389.48	\$0.00	\$12,389.48	0.00
TF-UG-50-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop		I	11.00	RSOH	LRSOH	I	\$0.00	\$33,481.91	\$0.00	\$33,481.91	0.00
TF-UG-75-12KV-240/120V-1P-4S-F	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop		I	6.00	RSOH	LRSOH	I	\$0.00	\$26,293.96	\$0.00	\$26,293.96	0.00
ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per transformer)		I	22.00	RSOH	LRSOH	I	\$5,806.02	\$0.00	\$0.00	\$5,806.02	58.70
Grand Total:				44.00				\$5,806.02	\$77,298.81	0.00	\$83,104.83	58.70

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-25-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-50-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	TF-UG-75-12KV-240/120V-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSOH	RSOH	I	I			\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%
			I			\$0.00	\$876.72	\$0.00	\$14,377.58	\$0.00	\$0.00	\$15,254.30	13.12%
			I	TF-UG-25-12KV-240/120V-	(UOP) Pad Mount 25kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$5,133.46	\$0.00	\$0.00	\$0.00	\$5,133.46	0.00%
			I	TF-UG-50-12KV-240/120V-	(UOP) COASTAL ONLY: Pad Mount 50kVA Single Phase	\$0.00	\$0.00	\$12,389.48	\$0.00	\$0.00	\$0.00	\$12,389.48	0.00%
			I	TF-UG-50-12KV-240/120V-	(UOP) Pad Mount 50kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$33,481.91	\$0.00	\$0.00	\$0.00	\$33,481.91	0.00%
			I	TF-UG-75-12KV-240/120V-	(UOP) Pad Mount 75kVA Single Phase Dead Front Loop	\$0.00	\$0.00	\$26,293.96	\$0.00	\$0.00	\$0.00	\$26,293.96	0.00%
			I	ULAB-TF-PAD-1P-F	UG Labor Transformer padmounted single phase (per	\$5,806.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.02	86.88%
Total						\$5,806.02	\$876.72	\$77,298.81	\$14,377.58	\$0.00	\$0.00	\$98,359.13	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$98,359.13
Total Cost		\$98,359.13

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Detailed Cost Report-Detail

Point/Span	Cost	Percentage
P1	\$98359.13	100 %

176 Lot Subdivision Overhead (High Density - Single Service) WR # 30383041

Item	Material	Per Lot	Labor	Per Lot	Total	Total Average/per lot
Service	\$ 9,893.20	\$ 56.21	\$ 20,264.94	\$ 115.14	\$ 30,158.14	\$ 171.35
Primary	\$ 26,224.95	\$ 149.01	\$ 58,351.67	\$ 331.54	\$ 84,576.62	\$ 480.55
Secondary	\$ 17,254.27	\$ 98.04	\$ 41,082.21	\$ 233.42	\$ 58,336.48	\$ 331.46
Transformers	\$ 38,089.72	\$ 216.42	\$ 15,588.31	\$ 88.57	\$ 53,678.03	\$ 304.99
Poles	\$ 27,889.03	\$ 158.46	\$ 88,286.70	\$ 501.63	\$ 116,175.73	\$ 660.09
Subtotal	\$ 119,351.17	\$ 678.13	\$ 223,573.83		\$ 342,925.00	
Store Handling	\$ 22,199.32	\$ 126.13		\$ -	\$ 22,199.32	\$ 126.13
Engineering	\$ -	\$ -	\$ 38,600.02	\$ 219.32	\$ 38,600.02	\$ 219.32
Supervision	\$ -	\$ -	\$ 13,150.61	\$ 74.72	\$ 13,150.61	\$ 74.72
Fleet	\$ -	\$ -	\$ 24,246.58	\$ 137.76	\$ 24,246.58	\$ 137.76
Totals	\$ 141,550.49	\$ 804.26	\$ 275,324.46	\$ 1,564.34	\$ 416,874.95	\$ 2,368.61

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383041

Version: 7- 178 Lot Single Overhead Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: High Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	7,710.00	RSOH	LRSOH	I	\$20,262.48	\$9,638.93	\$0.00	\$29,901.41	164.98
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0	8591196	I	176.00	RSOH	LRSOH	I	\$2.09	\$1,504.80	\$0.00	\$1,506.89	0.02
CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	8591196	I	246.00	RSOH	LRSOH	I	\$0.00	\$307.84	\$0.00	\$307.84	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591196	I	246.00	RSOH	LRSOH	I	\$19,737.17	\$0.00	\$0.00	\$19,737.17	160.70
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	8591196	I	2.00	RSOH	LRSOH	I	\$523.22	\$0.00	\$0.00	\$523.22	4.26
WIRE-SVC-1/0-AL-TX-RT-F	(UOP) 600V Service Triplex Aerial Wire with Mousing: (3) 1/0	8591196	I	2,120.00	RSOH	LRSOH	I	\$0.00	\$3,553.76	\$0.00	\$3,553.76	0.00
WIRE-SVC-2-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) #2 Aluminum with XLPE	8591196	I	4,920.00	RSOH	LRSOH	I	\$0.00	\$4,272.53	\$0.00	\$4,272.53	0.00
OVERHEAD PRIMARY			I	46.00	RSOH	LRSOH	I	\$2.46	\$254.27	\$0.00	\$256.73	0.02
HDWR-EYEBOLT-SM-12IN-GALV-F	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	8591196	I	46.00	RSOH	LRSOH	I	\$2.46	\$254.27	\$0.00	\$256.73	0.02
Grand Total:				7,756.00				\$20,264.94	\$9,893.20	0.00	\$30,158.14	165.00

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$20,264.94	\$3,060.00	\$9,893.20	\$1,840.13	\$0.00	\$0.00	\$35,058.27	100.00%
						\$0.00	\$3,060.00	\$0.00	\$1,840.13	\$0.00	\$0.00	\$4,900.13	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$1,504.80	\$0.00	\$0.00	\$0.00	\$1,506.89	0.01%
				CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	\$0.00	\$0.00	\$307.84	\$0.00	\$0.00	\$0.00	\$307.84	0.00%
				HDWR-EYEBOLT-SM-12IN-	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	\$2.46	\$0.00	\$254.27	\$0.00	\$0.00	\$0.00	\$256.73	0.01%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$19,737.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,737.17	84.62%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$523.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$523.22	2.24%
				WIRE-SVC-1/0-AL-TX-RT-F	(UOP) 600V Service Triplex Aerial Wire with Mousing: (3) 1/0	\$0.00	\$0.00	\$3,553.76	\$0.00	\$0.00	\$0.00	\$3,553.76	0.00%
				WIRE-SVC-2-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) #2 Aluminum with XLPE	\$0.00	\$0.00	\$4,272.53	\$0.00	\$0.00	\$0.00	\$4,272.53	0.00%
Total						\$20,264.94	\$3,060.00	\$9,893.20	\$1,840.13	\$0.00	\$0.00	\$35,058.27	100.00%

Type	Activity	Cost
Capital	I	\$35,058.27
Total Cost		\$35,058.27

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	33.29 %
36500	66.71 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$35058.27	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383041

Version: 9- 178 Lot Overhead Single Primary

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: High Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD POLE AND EQUIP				350.00	RSOH	LRSOH		\$23,303.86	\$5,749.19	\$0.00	\$29,053.05	189.74
ANCH-ROUND-MD-F	Anchor Round 10in with 1.25in diameter x 8ft long rod	8591196	I	21.00	RSOH	LRSOH	I	\$0.00	\$1,729.07	\$0.00	\$1,729.07	0.00
GND-POLE-6-F	Ground Pole #6 soft drawn copper	8591196	I	18.00	RSOH	LRSOH	I	\$0.00	\$584.86	\$0.00	\$584.86	0.00
GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	8591196	I	54.00	RSOH	LRSOH	I	\$0.00	\$881.14	\$0.00	\$881.14	0.00
GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	8591196	I	18.00	RSOH	LRSOH	I	\$0.00	\$259.31	\$0.00	\$259.31	0.00
GUY-DOWN-3/8IN-GALV-SGL-F	Guy Down Guy 3/8 in diameter Galvanized Single	8591196	I	47.00	RSOH	LRSOH	I	\$0.00	\$1,838.21	\$0.00	\$1,838.21	0.00
GUY-INSL-10FT-FG-LG-F	Guy Insulator 10ft Fiberglass with 21K LB rating	8591196	I	3.00	RSOH	LRSOH	I	\$0.00	\$75.99	\$0.00	\$75.99	0.00
GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	8591196	I	14.00	RSOH	LRSOH	I	\$0.00	\$380.61	\$0.00	\$380.61	0.00
OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	8591196	I	21.00	RSOH	LRSOH	I	\$5,852.37	\$0.00	\$0.00	\$5,852.37	47.65
OLAB-GND-ROD-ADD-VRT-F	OH Labor Ground rod additional vertical stacking	8591196	I	54.00	RSOH	LRSOH	I	\$4,972.98	\$0.00	\$0.00	\$4,972.98	40.49
OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	8591196	I	18.00	RSOH	LRSOH	I	\$1,131.17	\$0.00	\$0.00	\$1,131.17	9.21
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	8591196	I	18.00	RSOH	LRSOH	I	\$1,400.15	\$0.00	\$0.00	\$1,400.15	11.40
OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	8591196	I	47.00	RSOH	LRSOH	I	\$8,267.01	\$0.00	\$0.00	\$8,267.01	67.31
OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	8591196	I	17.00	RSOH	LRSOH	I	\$1,680.18	\$0.00	\$0.00	\$1,680.18	13.68
OVERHEAD PRIMARY				13,276.00	RSOH	LRSOH		\$32,560.70	\$20,426.16	\$0.00	\$52,986.86	265.11
BKT-EM-POLE-1P-FG-F	Bracket Equipment Mount Pole Single Phase Fiberglass	8591196	I	24.00	RSOH	LRSOH	I	\$0.00	\$1,076.61	\$0.00	\$1,076.61	0.00
BKT-INSL-POST-PTOP-STL-F	Bracket insulator post pole top steel	8591196	I	38.00	RSOH	LRSOH	I	\$0.00	\$1,260.35	\$0.00	\$1,260.35	0.00
CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	8591196	I	145.00	RSOH	LRSOH	I	\$2.09	\$2,908.11	\$0.00	\$2,910.20	0.02
CONN-OH-STRP-COMP-1/0AL-F	Connector OH Stirrup Compression 1/0AL Line	8591196	I	15.00	RSOH	LRSOH	I	\$2.09	\$136.59	\$0.00	\$138.68	0.02
CONN-OH-TF-STEM-1/0AL-F	Connector OH Transformer Stem 1/0AL	8591196	I	3.00	RSOH	LRSOH	I	\$2.09	\$5.80	\$0.00	\$7.89	0.02
CONN-OH-TF-STEM-4/0AL-F	Connector OH Transformer Stem 4/0AL	8591196	I	27.00	RSOH	LRSOH	I	\$2.09	\$102.48	\$0.00	\$104.57	0.02
FUSE-CUTOUT-100-15KV-POLY-TF	(UOP) TRANSFORMER PROTECTION ONLY: 15kv 100A Non-	8591196	I	21.00	RSOH	LRSOH	I	\$0.00	\$2,049.27	\$0.00	\$2,049.27	0.00
FUSE-CUTOUT-100-27KV-POLY-TF	(UOP) TRANSFORMER PROTECTION ONLY: 27kv 100A Non-	8591196	I	2.00	RSOH	LRSOH	I	\$0.00	\$256.75	\$0.00	\$256.75	0.00
HDWR-EYEBOLT-SM-12IN-GALV-F	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	8591196	I	17.00	RSOH	LRSOH	I	\$2.46	\$93.97	\$0.00	\$96.43	0.02
INSL-DE/S-35KV-POLY-F	Insulator Dead End/Suspension 35kV Polymer	8591196	I	17.00	RSOH	LRSOH	I	\$0.00	\$345.21	\$0.00	\$345.21	0.00
INSL-POST-35KV-PORC-TT-F	Insulator Post 35kV Porcelain Tie Top	8591196	I	46.00	RSOH	LRSOH	I	\$0.00	\$1,293.62	\$0.00	\$1,293.62	0.00
INSL-POST-45KV-POLY-VC-F	Insulator Post 45kV Polymer Vertical Clamp Top	8591196	I	6.00	RSOH	LRSOH	I	\$0.00	\$643.47	\$0.00	\$643.47	0.00
JUMP-1/0-AL-F	Jumper 1/0 AL	8591196	I	10.00	RSOH	LRSOH	I	\$0.00	\$31.03	\$0.00	\$31.03	0.00
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	8591196	I	6.00	RSOH	LRSOH	I	\$2.09	\$101.32	\$0.00	\$103.41	0.02
LEAD-TF-500-AL-COVER-F	Lead Trans/Reg/Cap 500 Aluminum covered	8591196	I	24.00	RSOH	LRSOH	I	\$0.00	\$245.58	\$0.00	\$245.58	0.00
OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	8591196	I	24.00	RSOH	LRSOH	I	\$2,268.49	\$0.00	\$0.00	\$2,268.49	18.47
OLAB-BKT-INSL-F	OH Labor Bracket insulator	8591196	I	38.00	RSOH	LRSOH	I	\$2,230.41	\$0.00	\$0.00	\$2,230.41	18.16
OLAB-CUTOUT-FUSE/SW-F	OH Labor Cutout fuse or switch (per cutout)	8591196	I	23.00	RSOH	LRSOH	I	\$4,713.83	\$0.00	\$0.00	\$4,713.83	38.38
OLAB-INSL-DE/S-F	OH Labor Insulator dead end/suspension	8591196	I	17.00	RSOH	LRSOH	I	\$2,117.42	\$0.00	\$0.00	\$2,117.42	17.24
OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	8591196	I	52.00	RSOH	LRSOH	I	\$3,425.45	\$0.00	\$0.00	\$3,425.45	27.89
OLAB-JUMP-SM-F	OH Labor Jumper up to 2/0 (each)	8591196	I	10.00	RSOH	LRSOH	I	\$1,008.35	\$0.00	\$0.00	\$1,008.35	8.21
OLAB-LEAD-F	OH Labor lead for equipment	8591196	I	24.00	RSOH	LRSOH	I	\$353.72	\$0.00	\$0.00	\$353.72	2.88
OLAB-RECL-1P-F	OH Labor Recloser single phase (per recloser)	8591196	I	2.00	RSOH	LRSOH	I	\$1,236.80	\$0.00	\$0.00	\$1,236.80	10.07
OLAB-WG-EQUIP-EX-F	OH Labor Wildlife Guard equipment existing (per guard)	8591196	I	7.00	RSOH	LRSOH	I	\$331.61	\$0.00	\$0.00	\$331.61	2.70
OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	8591196	I	13.00	RSOH	LRSOH	I	\$876.93	\$0.00	\$0.00	\$876.93	7.14
OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	8591196	I	6,296.00	RSOH	LRSOH	I	\$13,980.60	\$0.00	\$0.00	\$13,980.60	113.83
RECL-TRIPSAVER-100-6142-15KV-	(UOP) Single Phase Cutout Mounted 100A Tripsaver 15kv Rated	8591196	I	2.00	RSOH	LRSOH	I	\$0.00	\$6,487.09	\$0.00	\$6,487.09	0.00
TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck	8591196	I	15.00	RSOH	LRSOH	I	\$2.09	\$58.07	\$0.00	\$60.16	0.02
TIE-TOP-1/0-AL-FNECK-F	Tie Top 1/0 AL F Neck	8591196	I	36.00	RSOH	LRSOH	I	\$2.09	\$111.95	\$0.00	\$114.04	0.02
WG-CUTOUT-COV-15KV-PORC-F	Wildlife Guard Cutout Cover 15KV Porcelain	8591196	I	7.00	RSOH	LRSOH	I	\$0.00	\$174.91	\$0.00	\$174.91	0.00
WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	8591196	I	13.00	RSOH	LRSOH	I	\$0.00	\$601.76	\$0.00	\$601.76	0.00
WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	8591196	I	6,296.00	RSOH	LRSOH	I	\$0.00	\$2,442.22	\$0.00	\$2,442.22	0.00
OVERHEAD SECONDARY				62.00	RSOH	LRSOH		\$2,487.11	\$49.60	\$0.00	\$2,536.71	20.25
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	8591196	I	31.00	RSOH	LRSOH	I	\$0.00	\$49.60	\$0.00	\$49.60	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591196	I	31.00	RSOH	LRSOH	I	\$2,487.11	\$0.00	\$0.00	\$2,487.11	20.25
Grand Total:				13,688.00				\$58,351.67	\$26,224.95	0.00	\$84,576.62	475.10

Detailed Cost Report-Detail

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I				\$58,351.67	\$8,811.10	\$26,224.95	\$4,877.84	\$0.00	\$0.00	\$98,265.56	100.00%
						\$0.00	\$8,811.10	\$0.00	\$4,877.84	\$0.00	\$0.00	\$13,688.94	13.12%
				ANCH-ROUND-MD-F	Anchor Round 10in with 1.25in diameter x 8ft long rod	\$0.00	\$0.00	\$1,729.07	\$0.00	\$0.00	\$0.00	\$1,729.07	0.00%
				BKT-EM-POLE-1P-FG-F	Bracket Equipment Mount Pole Single Phase Fiberglass	\$0.00	\$0.00	\$1,076.61	\$0.00	\$0.00	\$0.00	\$1,076.61	0.00%
				BKT-INSL-POST-PTOP-STL	Bracket insulator post pole top steel	\$0.00	\$0.00	\$1,260.35	\$0.00	\$0.00	\$0.00	\$1,260.35	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$49.60	\$0.00	\$0.00	\$0.00	\$49.60	0.00%
				CLAMP-PRI-DE-6-4/0-F	Primary Dead End Clamp 6-4/0	\$2.09	\$0.00	\$2,908.11	\$0.00	\$0.00	\$0.00	\$2,910.20	0.00%
				CONN-OH-STRP-COMP-	Connector OH Stirrup Compression 1/0AL Line	\$2.09	\$0.00	\$136.59	\$0.00	\$0.00	\$0.00	\$138.68	0.00%
				CONN-OH-TF-STEM-1/0AL-	Connector OH Transformer Stem 1/0AL	\$2.09	\$0.00	\$5.80	\$0.00	\$0.00	\$0.00	\$7.89	0.00%
				CONN-OH-TF-STEM-4/0AL-	Connector OH Transformer Stem 4/0AL	\$2.09	\$0.00	\$102.48	\$0.00	\$0.00	\$0.00	\$104.57	0.00%
				FUSE-CUTOUT-100-15KV-	(UOP) TRANSFORMER PROTECTION ONLY: 15KV 100A	\$0.00	\$0.00	\$2,049.27	\$0.00	\$0.00	\$0.00	\$2,049.27	0.00%
				FUSE-CUTOUT-100-27KV-	(UOP) TRANSFORMER PROTECTION ONLY: 27KV 100A	\$0.00	\$0.00	\$256.75	\$0.00	\$0.00	\$0.00	\$256.75	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper	\$0.00	\$0.00	\$584.86	\$0.00	\$0.00	\$0.00	\$584.86	0.00%
				GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	\$0.00	\$0.00	\$881.14	\$0.00	\$0.00	\$0.00	\$881.14	0.00%
				GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	\$0.00	\$0.00	\$259.31	\$0.00	\$0.00	\$0.00	\$259.31	0.00%
				GUY-DOWN-3/8IN-GALV-	Guy Down Guy 3/8 in diameter Galvanized Single	\$0.00	\$0.00	\$1,838.21	\$0.00	\$0.00	\$0.00	\$1,838.21	0.00%
				GUY-INSL-10FT-FG-LG-F	Guy Insulator 10ft Fiberglass with 21K LB rating	\$0.00	\$0.00	\$75.99	\$0.00	\$0.00	\$0.00	\$75.99	0.00%
				GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	\$0.00	\$0.00	\$380.61	\$0.00	\$0.00	\$0.00	\$380.61	0.00%
				HDWR-EYEBOLT-SM-12IN-	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	\$2.46	\$0.00	\$93.97	\$0.00	\$0.00	\$0.00	\$96.43	0.00%
				INSL-DE/S-35KV-POLY-F	Insulator Dead End/Suspension 35KV Polymer	\$0.00	\$0.00	\$345.21	\$0.00	\$0.00	\$0.00	\$345.21	0.00%
				INSL-POST-35KV-PORC-TT	Insulator Post 35kV Porcelain Tie Top	\$0.00	\$0.00	\$1,293.62	\$0.00	\$0.00	\$0.00	\$1,293.62	0.00%
				INSL-POST-45KV-POLY-VC	Insulator Post 45KV Polymer Vertical Clamp Top	\$0.00	\$0.00	\$643.47	\$0.00	\$0.00	\$0.00	\$643.47	0.00%
				JUMP-1/0-AL-F	Jumper 1/0 AL	\$0.00	\$0.00	\$31.03	\$0.00	\$0.00	\$0.00	\$31.03	0.00%
				LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$101.32	\$0.00	\$0.00	\$0.00	\$103.41	0.00%
				LEAD-TF-500-AL-COVER-F	Lead Trans/Reg/Cap 500 Aluminum covered	\$0.00	\$0.00	\$245.58	\$0.00	\$0.00	\$0.00	\$245.58	0.00%
				OLAB-ANCH-PISA-F	OH Labor Anchor power installed screw anchor	\$5,852.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,852.37	8.71%
				OLAB-BKT-EQUIP-1P-F	OH Labor Bracket equipment single phase	\$2,268.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,268.49	3.38%
				OLAB-BKT-INSL-F	OH Labor Bracket insulator	\$2,230.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,230.41	3.32%
				OLAB-CUTOUT-FUSE/SW-	OH Labor Cutout fuse or switch (per cutout)	\$4,713.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,713.83	7.02%
				OLAB-GND-ROD-ADD-VRT-	OH Labor Ground rod additional vertical stacking	\$4,972.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,972.98	7.40%
				OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	\$1,131.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,131.17	1.68%
				OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$1,400.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.15	2.08%
				OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	\$8,267.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,267.01	12.31%
				OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	\$1,680.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,680.18	2.50%
				OLAB-INSL-DE/S-F	OH Labor Insulator dead end/suspension	\$2,117.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,117.42	3.15%
				OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	\$3,425.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,425.45	5.10%
				OLAB-JUMP-SM-F	OH Labor Jumper up to 2/0 (each)	\$1,008.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008.35	1.50%
				OLAB-LEAD-F	OH Labor lead for equipment	\$353.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353.72	0.53%
				OLAB-RECL-1P-F	OH Labor Recloser single phase (per recloser)	\$1,236.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,236.80	1.84%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,487.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,487.11	3.70%
				OLAB-WG-EQUIP-EX-F	OH Labor Wildlife Guard equipment existing (per guard)	\$331.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331.61	0.49%
				OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	\$876.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$876.93	1.31%
				OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	\$13,980.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,980.60	20.82%
				RECL-TRIPSAVER-100-	(UOP) Single Phase Cutout Mounted 100A Tripsaver 15kV	\$0.00	\$0.00	\$6,487.09	\$0.00	\$0.00	\$0.00	\$6,487.09	0.00%
				TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck	\$2.09	\$0.00	\$58.07	\$0.00	\$0.00	\$0.00	\$60.16	0.00%
				TIE-TOP-1/0-AL-FNECK-F	Tie Top 1/0 AL F Neck	\$2.09	\$0.00	\$111.95	\$0.00	\$0.00	\$0.00	\$114.04	0.00%
				WG-CUTOUT-COV-15KV-	Wildlife Guard Cutout Cover 15kV Porcelain	\$0.00	\$0.00	\$174.91	\$0.00	\$0.00	\$0.00	\$174.91	0.00%
				WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	\$0.00	\$0.00	\$601.76	\$0.00	\$0.00	\$0.00	\$601.76	0.00%
				WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	\$0.00	\$0.00	\$2,442.22	\$0.00	\$0.00	\$0.00	\$2,442.22	0.00%
Total						\$58,351.67	\$8,811.10	\$26,224.95	\$4,877.84	\$0.00	\$0.00	\$98,265.56	100.00%

Type	Activity	Cost
Capital	I	\$98,265.56
Total Cost		\$98,265.56

Total CIAC:

Breakdown of cost by FERC Account

Detailed Cost Report-Detail

FERC	Percentage
36500	65.76 %
36400	34.24 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$98265.56	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 30383041

Version: 10- 178 Lot Single Overhead Secondary

Service Address: , ST PETERSBURG, FL

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: High Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	11,961.00	RSOH	LRSOH	I	\$34,672.23	\$15,515.00	\$0.00	\$50,187.23	282.30
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0	8591196	I	109.00	RSOH	LRSOH	I	\$4.18	\$931.95	\$0.00	\$936.13	0.03
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	8591196	I	31.00	RSOH	LRSOH	I	\$0.00	\$49.60	\$0.00	\$49.60	0.00
CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	8591196	I	8.00	RSOH	LRSOH	I	\$0.00	\$10.01	\$0.00	\$10.01	0.00
CLAMP-NEU/SEC-DE-6-4/0-F	Secondary/Neutral Dead End 6-4/0	8591196	I	139.00	RSOH	LRSOH	I	\$0.00	\$2,787.77	\$0.00	\$2,787.77	0.00
INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	8591196	I	3.00	RSOH	LRSOH	I	\$0.00	\$4.41	\$0.00	\$4.41	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	8591196	I	178.00	RSOH	LRSOH	I	\$14,281.52	\$0.00	\$0.00	\$14,281.52	116.28
OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	8591196	I	5,745.00	RSOH	LRSOH	I	\$20,384.44	\$0.00	\$0.00	\$20,384.44	165.97
TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL	8591196	I	3.00	RSOH	LRSOH	I	\$2.09	\$8.13	\$0.00	\$10.22	0.02
WIRE-SEC-1/0-AL-TX-RT-F	(UOP) 600V Secondary Triplex Aerial Wire with Mousing: (3) 1/0	8591196	I	3,500.00	RSOH	LRSOH	I	\$0.00	\$5,867.05	\$0.00	\$5,867.05	0.00
WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires with	8591196	I	2,245.00	RSOH	LRSOH	I	\$0.00	\$5,856.08	\$0.00	\$5,856.08	0.00
OVERHEAD POLE AND EQUIP			I	22.00	RSOH	LRSOH	I	\$1,780.89	\$406.37	\$0.00	\$2,187.26	14.50
GUY-DOWN-3/8IN-GALV-SGL-F	Guy Down Guy 3/8 in diameter Galvanized Single	8591196	I	9.00	RSOH	LRSOH	I	\$0.00	\$352.00	\$0.00	\$352.00	0.00
GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	8591196	I	2.00	RSOH	LRSOH	I	\$0.00	\$54.37	\$0.00	\$54.37	0.00
OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	8591196	I	9.00	RSOH	LRSOH	I	\$1,583.15	\$0.00	\$0.00	\$1,583.15	12.89
OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	8591196	I	2.00	RSOH	LRSOH	I	\$197.74	\$0.00	\$0.00	\$197.74	1.61
OVERHEAD PRIMARY			I	4,171.00	RSOH	LRSOH	I	\$4,629.09	\$1,332.90	\$0.00	\$5,961.99	37.69
HDWR-EYEBOLT-SM-12IN-GALV-F	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	8591196	I	95.00	RSOH	LRSOH	I	\$2.46	\$525.12	\$0.00	\$527.58	0.02
HDWR-SP-SM-12IN-GALV-F	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel	8591196	I	2.00	RSOH	LRSOH	I	\$0.00	\$18.02	\$0.00	\$18.02	0.00
OLAB-SEC-NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split	8591196	I	2.00	RSOH	LRSOH	I	\$105.63	\$0.00	\$0.00	\$105.63	0.86
OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	8591196	I	2,036.00	RSOH	LRSOH	I	\$4,521.00	\$0.00	\$0.00	\$4,521.00	36.81
WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	8591196	I	2,036.00	RSOH	LRSOH	I	\$0.00	\$789.76	\$0.00	\$789.76	0.00
Grand Total:				16,154.00				\$41,082.21	\$17,254.27	0.00	\$58,336.48	334.49

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$41,082.21	\$6,203.41	\$17,254.27	\$3,209.29	\$0.00	\$0.00	\$67,749.18	100.00%
						\$0.00	\$6,203.41	\$0.00	\$3,209.29	\$0.00	\$0.00	\$9,412.70	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$4.18	\$0.00	\$931.95	\$0.00	\$0.00	\$0.00	\$936.13	0.01%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$49.60	\$0.00	\$0.00	\$0.00	\$49.60	0.00%
				CLAMP-DE-WDG-SM-F	Clamp dead end wedge 6AL-2AL	\$0.00	\$0.00	\$10.01	\$0.00	\$0.00	\$0.00	\$10.01	0.00%
				CLAMP-NEU/SEC-DE-6-4/0-	Secondary/Neutral Dead End 6-4/0	\$0.00	\$0.00	\$2,787.77	\$0.00	\$0.00	\$0.00	\$2,787.77	0.00%
				GUY-DOWN-3/8IN-GALV-	Guy Down Guy 3/8 in diameter Galvanized Single	\$0.00	\$0.00	\$352.00	\$0.00	\$0.00	\$0.00	\$352.00	0.00%
				GUY-INSL-7FT-FG-LG-F	Guy Insulator 7ft Fiberglass with 21K LB rating	\$0.00	\$0.00	\$54.37	\$0.00	\$0.00	\$0.00	\$54.37	0.00%
				HDWR-EYEBOLT-SM-12IN-	Hardware Eye Bolt 5/8in diameter 12in long Galvanized Steel	\$2.46	\$0.00	\$525.12	\$0.00	\$0.00	\$0.00	\$527.58	0.01%
				HDWR-SP-SM-12IN-GALV-	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel	\$0.00	\$0.00	\$18.02	\$0.00	\$0.00	\$0.00	\$18.02	0.00%
				INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	\$0.00	\$0.00	\$4.41	\$0.00	\$0.00	\$0.00	\$4.41	0.00%
				OLAB-GUY-DOWN-SGL-F	OH Labor Guy down single	\$1,583.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,583.15	3.35%
				OLAB-GUY-FG-INSL-F	OH Labor for Guy Fiberglass Strain Insulator	\$197.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197.74	0.42%
				OLAB-SEC-NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$105.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.63	0.22%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$14,281.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,281.52	30.20%
				OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	\$20,384.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,384.44	43.11%
				OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	\$4,521.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,521.00	9.56%
				TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL	\$2.09	\$0.00	\$8.13	\$0.00	\$0.00	\$0.00	\$10.22	0.00%
				WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	\$0.00	\$0.00	\$789.76	\$0.00	\$0.00	\$0.00	\$789.76	0.00%
				WIRE-SEC-1/0-AL-TX-RT-F	(UOP) 600V Secondary Triplex Aerial Wire with Mousing: (3)	\$0.00	\$0.00	\$5,867.05	\$0.00	\$0.00	\$0.00	\$5,867.05	0.00%
				WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires	\$0.00	\$0.00	\$5,856.08	\$0.00	\$0.00	\$0.00	\$5,856.08	0.00%
Total						\$41,082.21	\$6,203.41	\$17,254.27	\$3,209.29	\$0.00	\$0.00	\$67,749.18	100.00%

Type	Activity	Cost
Capital	I	\$67,749.18

Detailed Cost Report-Detail

Total Cost		\$67,749.18
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Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	1.64 %
36500	94.62 %
36400	3.74 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$67749.18	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383041

Version: 8- 178 Lot Single Overhead Transformers

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSOH-LRSOH-I

Work Order Description: High Density Subdivision OH for rate filings

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY			I	36.00	RSOH	LRSOH	I	\$15,588.31	\$38,089.72	\$0.00	\$53,678.03	126.92
OLAB-TF-LG-1P-F	OH Labor Transformer 75kVA up to 167kVA single phase (per	8591196	I	8.00	RSOH	LRSOH	I	\$8,973.23	\$0.00	\$0.00	\$8,973.23	73.06
OLAB-TF-MD-1P-F	OH Labor Transformer 10kVA up to 50kVA single phase (per	8591196	I	10.00	RSOH	LRSOH	I	\$6,615.08	\$0.00	\$0.00	\$6,615.08	53.86
TF-OH-25-12KV-120/240V-1P-F	(UOP) Pole Mount 25kVA Single Bushing Transformer for	8591196	I	1.00	RSOH	LRSOH	I	\$0.00	\$1,197.57	\$0.00	\$1,197.57	0.00
TF-OH-50-12KV-120/240V-1P-2BT-	(UOP) COASTAL ONLY: Pole Mount 50kVA Dual Bushing 304L	8591196	I	2.00	RSOH	LRSOH	I	\$0.00	\$3,727.22	\$0.00	\$3,727.22	0.00
TF-OH-50-12KV-120/240V-1P-F	(UOP) Pole Mount 50kVA Single Bushing Transformer for	8591196	I	7.00	RSOH	LRSOH	I	\$0.00	\$12,057.74	\$0.00	\$12,057.74	0.00
TF-OH-75-12KV-120/240V-1P-2BT-F	(UOP) Pole Mount 75kVA Dual Bushing Transformer for	8591196	I	8.00	RSOH	LRSOH	I	\$0.00	\$21,107.19	\$0.00	\$21,107.19	0.00
Grand Total:				36.00				\$15,588.31	\$38,089.72	0.00	\$53,678.03	126.92

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$15,588.31	\$2,353.84	\$38,089.72	\$7,084.69	\$0.00	\$0.00	\$63,116.56	100.00%
						\$0.00	\$2,353.84	\$0.00	\$7,084.69	\$0.00	\$0.00	\$9,438.53	13.12%
				OLAB-TF-LG-1P-F	OH Labor Transformer 75kVA up to 167kVA single phase (per	\$8,973.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,973.23	50.01%
				OLAB-TF-MD-1P-F	OH Labor Transformer 10kVA up to 50kVA single phase (per	\$6,615.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,615.08	36.87%
				TF-OH-25-12KV-120/240V-	(UOP) Pole Mount 25kVA Single Bushing Transformer for	\$0.00	\$0.00	\$1,197.57	\$0.00	\$0.00	\$0.00	\$1,197.57	0.00%
				TF-OH-50-12KV-120/240V-	(UOP) COASTAL ONLY: Pole Mount 50kVA Dual Bushing	\$0.00	\$0.00	\$3,727.22	\$0.00	\$0.00	\$0.00	\$3,727.22	0.00%
				TF-OH-50-12KV-120/240V-	(UOP) Pole Mount 50kVA Single Bushing Transformer for	\$0.00	\$0.00	\$12,057.74	\$0.00	\$0.00	\$0.00	\$12,057.74	0.00%
				TF-OH-75-12KV-120/240V-	(UOP) Pole Mount 75kVA Dual Bushing Transformer for	\$0.00	\$0.00	\$21,107.19	\$0.00	\$0.00	\$0.00	\$21,107.19	0.00%
Total						\$15,588.31	\$2,353.84	\$38,089.72	\$7,084.69	\$0.00	\$0.00	\$63,116.56	100.00%

Type	Activity	Cost
Capital	I	\$63,116.56
Total Cost		\$63,116.56

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36800	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$63116.56	100 %

Detailed Cost Report-Detail

Service Area: SPETE Work Order Number: 30383041
 Service Address: , ST PETERSBURG , FL
 GL Account: P67D-U486-69100-RSOH-LRSOH-I
 Work Order Description: High Density Subdivision OH for rate filings

Version: 4- 178 Lot Single Overhead Poles
 Work Order Owner:

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD POLE AND EQUIP			I	186.00	RSOH	LRSOH	I	\$88,286.70	\$27,889.03	\$0.00	\$116,175.73	718.83
OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	8591196	I	18.00	RSOH	LRSOH	I	\$17,194.80	\$0.00	\$0.00	\$17,194.80	140.00
OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	8591196	I	75.00	RSOH	LRSOH	I	\$71,091.90	\$0.00	\$0.00	\$71,091.90	578.83
POLE-WD-35-C2-F	(UOP) 35ft long Class 2 Wood Pole with CCA Finish	8591196	I	31.00	RSOH	LRSOH	I	\$0.00	\$9,136.47	\$0.00	\$9,136.47	0.00
POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	8591196	I	44.00	RSOH	LRSOH	I	\$0.00	\$11,176.99	\$0.00	\$11,176.99	0.00
POLE-WD-40-C1-F	(UOP) 40ft long Class 1 Wood Pole with CCA Finish	8591196	I	18.00	RSOH	LRSOH	I	\$0.00	\$7,575.57	\$0.00	\$7,575.57	0.00
Grand Total:				186.00				\$88,286.70	\$27,889.03	0.00	\$116,175.73	718.83

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
LRSOH	RSOH	I	I			\$88,286.70	\$13,331.29	\$27,889.03	\$5,187.36	\$0.00	\$0.00	\$134,694.38	100.00%
						\$0.00	\$13,331.29	\$0.00	\$5,187.36	\$0.00	\$0.00	\$18,518.65	13.12%
				OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	\$17,194.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,194.80	16.92%
				OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	\$71,091.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,091.90	69.96%
				POLE-WD-35-C2-F	(UOP) 35ft long Class 2 Wood Pole with CCA Finish	\$0.00	\$0.00	\$9,136.47	\$0.00	\$0.00	\$0.00	\$9,136.47	0.00%
				POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	\$0.00	\$0.00	\$11,176.99	\$0.00	\$0.00	\$0.00	\$11,176.99	0.00%
				POLE-WD-40-C1-F	(UOP) 40ft long Class 1 Wood Pole with CCA Finish	\$0.00	\$0.00	\$7,575.57	\$0.00	\$0.00	\$0.00	\$7,575.57	0.00%
Total						\$88,286.70	\$13,331.29	\$27,889.03	\$5,187.36	\$0.00	\$0.00	\$134,694.38	100.00%

Type	Activity	Cost
Capital	I	\$134,694.38
Total Cost		\$134,694.38

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36400	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P1	\$134694.38	100 %



USP: Add Up Stream Protection, Facility ID, and Blocking Device Type
 USP:
 USP:
 USP:
 USP:



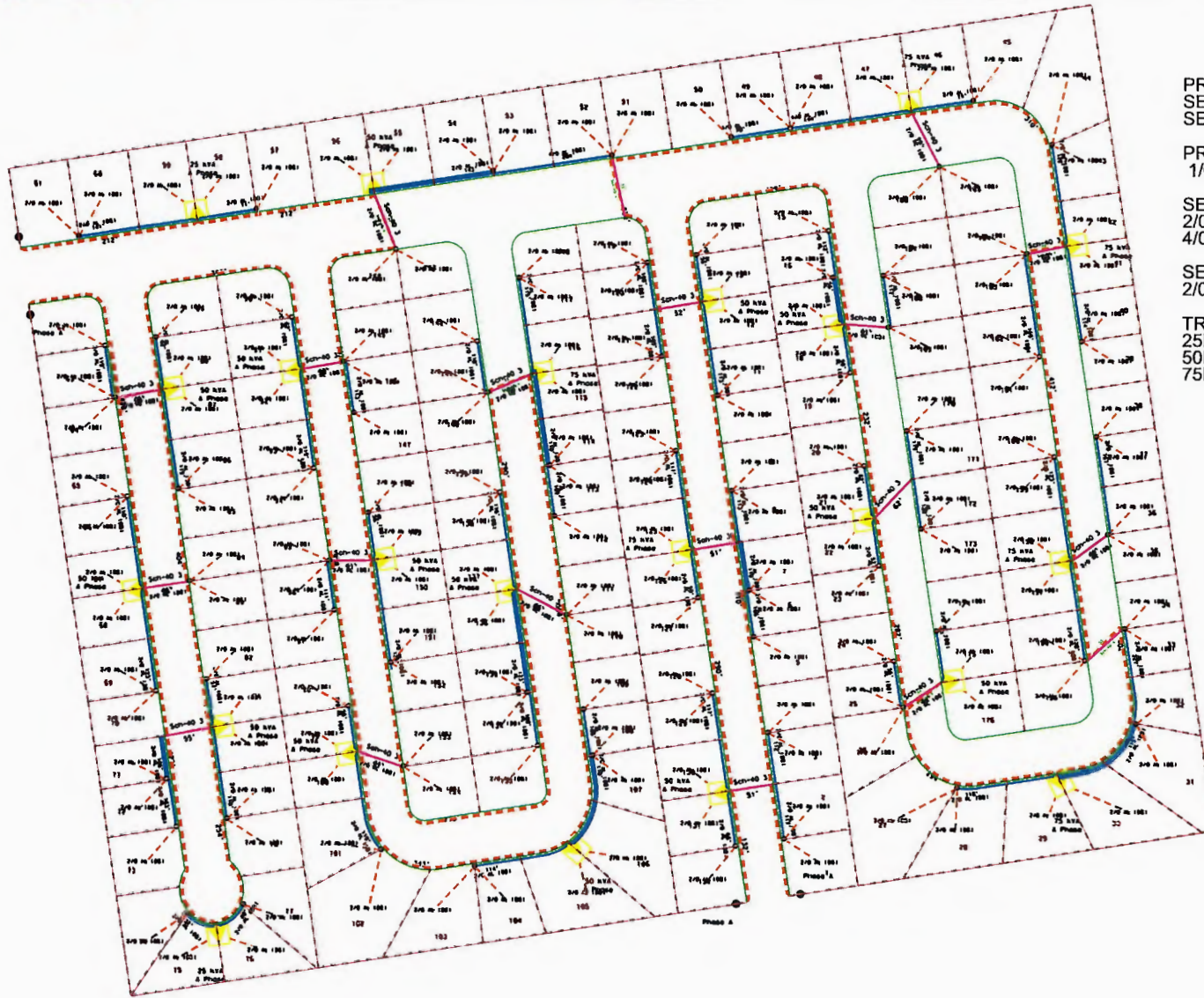
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Safety Reminders / Adverse Conditions



Work Zone General Comments: Double click to e

REMEMBER: Work zone area conditions may have changed for this job! Everyone is responsible for verifying the above safety information is correct prior to any work being performed each day.



PRIMARY TRENCH- 8987
 SECONDARY TRENCH - 1024
 SERVICE TRENCH- 7040

PRIMARY CABLE:
 1/0 AL - 9391

SECONDARY CABLE :
 2/0 TPX- 9491
 4/0 TPX- 528

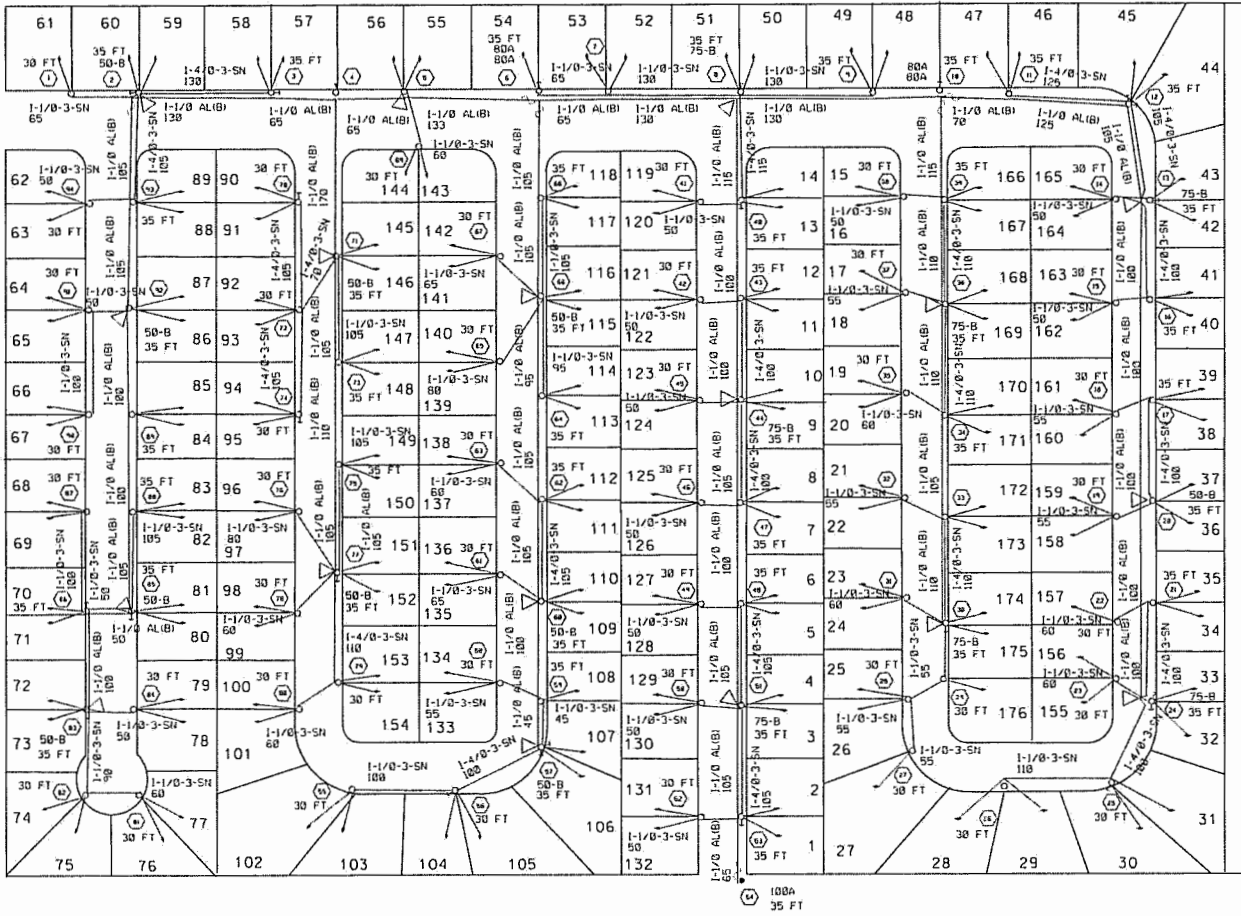
SERVICE CABLE:
 2/0 TPX - 7040

TRANSFORMERS:
 25KVA- 2
 50KVA- 14
 75KVA-6



PSC FILING PROJECT
 TYPICAL HIGH DENSITY UNDERGROUND SUBDIVISION
 (176 LOTS)

Work Order Number	_____
Customer/Contact	_____
Contact Phone	_____
Job Site Address	_____
City	_____
County	_____
State, Zip	_____
Designer	_____
Designer Phone	_____
Circuit ID	_____
Primary Voltage	_____
Permit Required	Yes ___ No ___
Permit Type/No.	_____
Permit Type/No. 2	_____
Permit Type/No. 3	_____
Permit Type/No. 4	_____



PSC FILING PROJECT
 HIGH DENSITY SUBDIVISION
 SIX OR MORE DWELLING UNITS
 PER ACRE

- NOTES:
- 176 LOT SUBDIVISION
 - 1800-2000 SQ FT HOMES W/ 3.5 TON A/C
 - 11.6 KVA PER LOT
 - 1-25 KVA POLE MOUNT TRANSFORMER
 - 9-50 KVA POLE MOUNT TRANSFORMERS
 - 8-75 KVA POLE MOUNT TRANSFORMERS
 - 1075 KVA TOTAL
 - 4521 FT 1/0 AAC PRIMARY OVERHEAD WIRE
 - 3520 FT 1/0 TRIPLEX SECONDARY CABLE
 - 2120 FT 4/0 TRIPLEX SECONDARY CABLE
 - 2120 FT *2 TRIPLEX SERVICE WIRE 153 @ 40 FT LENGTHS
 - 4920 FT 1/0 TRIPLEX SERVICE WIRE 1123 @ 40 FT LENGTHS

ADDRESS: PSC AVENUE	LED WORK AREA: DEC. 10/11 IND. 2/12/22 CITY/TOWN:	REVISIONS: NO. DATE BY	DN DESIGN FOR HIGH DENSITY SUBDIVISION SIX OR MORE DWELLING UNITS PER ACRE	1451310	APPROVED	04/11
CONTACT:			DAVE ENERGY On The Services High Density (P) Ltd		APPROVED	1
					DATE	07
					OPERATING CENTER	SCALE
					SCALE	1"=1'

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT
AVERAGE UNDERGROUND FEEDER COSTS**

**SCHEDULE NO. 12
2/26/2026**

1/0 Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$72,347.39	\$59,543.31	\$131,890.70
Stores - 11.6% stores + 7% sc	\$13,456.61	\$0.00	\$13,456.61
Subtotal			\$145,347.31
Engineering and Supervision			\$8,991.04
Total			\$154,338.35

1/0 AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$33,122.99	\$85,979.67	\$119,102.66
Stores - 11.6% stores + 7% sc	\$6,160.88	\$0.00	\$6,160.88
Subtotal			\$125,263.54
Engineering and Supervision			\$12,982.93
Total			\$138,246.47
NPV Life Cycle Cost			(\$52.18)

$$\begin{aligned} \text{Differential} &= (59,939.56 - 101,502.79) / 5280 \text{ plus NPV} \\ &= \boxed{(\$49.13)} / \text{ft.} \end{aligned}$$

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL CONDUIT
AVERAGE UNDERGROUND FEEDER COSTS**

**SCHEDULE NO. 12
2/26/2026**

1/0 Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$61,493.29	\$22,007.27	\$83,500.56
Stores - 11.6% stores + 7% s&c	\$11,437.75	\$0.00	\$11,437.75
Subtotal			\$94,938.31
Engineering and Supervision			\$3,323.10
Total			\$98,261.41

1/0 AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$33,122.99	\$85,979.67	\$119,102.66
Stores - 11.6% stores + 7% s&c	\$6,160.88	\$0.00	\$6,160.88
Subtotal			\$125,263.54
Engineering and Supervision			\$12,982.93
Total			\$138,246.47
NPV Life Cycle Cost	(\$52.18)		

$$\begin{aligned} \text{Differential} &= (59,939.56 - 101,502.79) / 5280 \text{ plus NPV} \\ &= \boxed{(\$59.75)} / \text{ft.} \end{aligned}$$

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 21- Underground Small_Duke Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	15,940.00				\$44,343.03	\$60,335.99	\$0.00	\$104,679.02	448.32
CABLE-BPRI-3P-1/0-AL-TRXLPE-	(UOP) 15kV 3P 1/0 Aluminum Primary Cable LC Shield with		I	5,280.00				\$1.68	\$50,921.38	\$0.00	\$50,923.06	0.02
CONN-UG-SPL-PRI-1/0-2-25KV-F	Connector UG splice primary 1/0 to #2 25kv		I	15.00				\$0.00	\$1,179.71	\$0.00	\$1,179.71	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00				\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00				\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00				\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-PB-RECT-CTE-MD-F	(UOP) Structure Pullbox Concrete 30in x 48in x 24in steel lid		I	5.00				\$0.00	\$7,900.48	\$0.00	\$7,900.48	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00				\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-CABLE-COND-SM-3/C-F	UG Labor Cable in conduit up to 1/0 bundled primary 3 cable (per		I	5,280.00				\$13,756.40	\$0.00	\$0.00	\$13,756.40	139.08
ULAB-CONN-SPL-PRI-SM-F	UG Labor Connector splice primary up to 4/0 (each)		I	15.00				\$2,148.33	\$0.00	\$0.00	\$2,148.33	21.72
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00				\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00				\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00				\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00				\$561.81	\$0.00	\$0.00	\$561.81	5.68
ULAB-PULLBOX-64CF-F	UG Labor for Pullbox up to 64 cubic feet		I	5.00				\$2,687.38	\$0.00	\$0.00	\$2,687.38	27.17
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	5,280.00				\$19,636.60	\$0.00	\$0.00	\$19,636.60	198.53
UNDERGROUND TERMINATIONS			I	120.00				\$1.08	\$1,157.30	\$0.00	\$1,158.38	0.01
CABLE-TAIL-EQ-1/0-AL-3/C-15KV-F	(UOP) UG Equipment Tail 15kV 3P 1/0 Aluminum Primary Cable		I	120.00				\$1.08	\$1,157.30	\$0.00	\$1,158.38	0.01
UNDERGROUND CONDUIT			I	10,560.00				\$15,199.20	\$10,854.10	\$0.00	\$26,053.30	153.67
COND-STICK-4IN-PVC-SCH40-F	(UOP) 4in x 20ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	5,280.00				\$1.68	\$10,854.10	\$0.00	\$10,855.78	0.02
ULAB-STICK-TRN-3IN-5IN-F	UG Labor for Placing 3.25-5in Rigid Conduit in Trench. Estimate per		I	5,280.00				\$15,197.52	\$0.00	\$0.00	\$15,197.52	153.65
Grand Total:				26,620.00				\$59,543.31	\$72,347.39	\$0.00	\$131,890.70	601.99

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$59,543.31	\$8,991.04	\$72,347.39	\$13,456.61	\$0.00	\$0.00	\$154,338.35	100.00%
						\$0.00	\$8,991.04	\$0.00	\$13,456.61	\$0.00	\$0.00	\$22,447.65	13.12%
				CABLE-BPRI-3P-1/0-AL-	(UOP) 15kV 3P 1/0 Aluminum Primary Cable LC Shield with	\$1.68	\$0.00	\$50,921.38	\$0.00	\$0.00	\$0.00	\$50,923.06	0.00%
				CABLE-TAIL-EQ-1/0-AL-3/C-	(UOP) UG Equipment Tail 15kV 3P 1/0 Aluminum Primary	\$1.08	\$0.00	\$1,157.30	\$0.00	\$0.00	\$0.00	\$1,158.38	0.00%
				COND-STICK-4IN-PVC-	(UOP) 4in x 20ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$10,854.10	\$0.00	\$0.00	\$0.00	\$10,855.78	0.00%
				CONN-UG-SPL-PRI-1/0-2-	Connector UG splice primary 1/0 to #2 25kv	\$0.00	\$0.00	\$1,179.71	\$0.00	\$0.00	\$0.00	\$1,179.71	0.00%
				GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$17.63	\$0.00	\$0.00	\$0.00	\$17.63	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$244.76	\$0.00	\$0.00	\$0.00	\$244.76	0.00%
				GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$72.03	0.00%
				STRUCT-PB-RECT-CTE-	(UOP) Structure Pullbox Concrete 30in x 48in x 24in steel lid	\$0.00	\$0.00	\$7,900.48	\$0.00	\$0.00	\$0.00	\$7,900.48	0.00%
				UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$3,498.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,498.45	5.10%
				ULAB-CABLE-COND-SM-	UG Labor Cable in conduit up to 1/0 bundled primary 3 cable	\$13,756.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,756.40	20.07%
				ULAB-CONN-SPL-PRI-SM-F	UG Labor Connector splice primary up to 4/0 (each)	\$2,148.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,148.33	3.13%
				ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$1,414.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.41	2.06%
				ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$321.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.46	0.47%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$316.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.51	0.46%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$561.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561.81	0.82%
				ULAB-PULLBOX-64CF-F	UG Labor for Pullbox up to 64 cubic feet	\$2,687.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,687.38	3.92%
				ULAB-STICK-TRN-3IN-5IN-	UG Labor for Placing 3.25-5in Rigid Conduit in Trench.	\$15,197.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,197.52	22.18%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$19,636.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,636.60	28.65%
Total						\$59,543.31	\$8,991.04	\$72,347.39	\$13,456.61	\$0.00	\$0.00	\$154,338.35	100.00%

Type	Activity	Cost
		\$154,338.35
Total Cost		\$154,338.35

Detailed Cost Report-Detail

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	69.64 %
36600	27.75 %
99999	2.61 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$154338.35	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 25- Underground Small_Customer Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Fleld ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	10,660.00	RSUG	LRSUG	I	\$22,006.19	\$60,335.99	\$0.00	\$82,342.18	222.49
CABLE-BPRI-3P-1/0-AL-TRXLPE-	(UOP) 15kV 3P 1/0 Aluminum Primary Cable LC Shield with		I	5,280.00	RSUG	LRSUG	I	\$1.68	\$50,921.38	\$0.00	\$50,923.06	0.02
CONN-UG-SPL-PRI-1/0-2-25KV-F	Connector UG splice primary 1/0 to #2 25kV		I	15.00	RSUG	LRSUG	I	\$0.00	\$1,179.71	\$0.00	\$1,179.71	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00	RSUG	LRSUG	I	\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00	RSUG	LRSUG	I	\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00	RSUG	LRSUG	I	\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-PB-RECT-CTE-MD-F	(UOP) Structure Pullbox Concrete 30in x 48in x 24in steel lid		I	5.00	RSUG	LRSUG	I	\$0.00	\$7,900.48	\$0.00	\$7,900.48	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00	RSUG	LRSUG	I	\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	5,280.00	RSUG	LRSUG	I	\$11,056.16	\$0.00	\$0.00	\$11,056.16	111.78
ULAB-CONN-SPL-PRI-SM-F	UG Labor Connector splice primary up to 4/0 (each)		I	15.00	RSUG	LRSUG	I	\$2,148.33	\$0.00	\$0.00	\$2,148.33	21.72
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00	RSUG	LRSUG	I	\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00	RSUG	LRSUG	I	\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00	RSUG	LRSUG	I	\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00	RSUG	LRSUG	I	\$561.81	\$0.00	\$0.00	\$561.81	5.68
ULAB-PULLBOX-64CF-F	UG Labor for Pullbox up to 64 cubic feet		I	5.00	RSUG	LRSUG	I	\$2,687.38	\$0.00	\$0.00	\$2,687.38	27.17
UNDERGROUND TERMINATIONS			I	120.00	RSUG	LRSUG	I	\$1.08	\$1,157.30	\$0.00	\$1,158.38	0.01
CABLE-TAIL-EQ-1/0-AL-3/C-15KV-F	(UOP) UG Equipment Tail 15kV 3P 1/0 Aluminum Primary Cable		I	120.00	RSUG	LRSUG	I	\$1.08	\$1,157.30	\$0.00	\$1,158.38	0.01
Grand Total:				10,780.00				\$22,007.27	\$61,493.29	0.00	\$83,500.56	222.50

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-BPRI-3P-1/0-AL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-TAIL-EQ-1/0-AL-3/C-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-SPL-PRI-1/0-2-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-EQUIP-6-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-ADD-VRT-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	STRUCT-PB-RECT-CTE-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	UADD-WZ-SETUP-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CABLE-CUST-COND-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-WIRE-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSUG	RSUG	I	I			\$22,007.27	\$3,323.10	\$61,493.29	\$11,437.75	\$0.00	\$0.00	\$98,261.41	100.00%
			I			\$0.00	\$3,323.10	\$0.00	\$11,437.75	\$0.00	\$0.00	\$14,760.85	13.12%
			I	CABLE-BPRI-3P-1/0-AL-	(UOP) 15kV 3P 1/0 Aluminum Primary Cable LC Shield with	\$1.68	\$0.00	\$50,921.38	\$0.00	\$0.00	\$0.00	\$50,923.06	0.01%
			I	CABLE-TAIL-EQ-1/0-AL-3/C-	(UOP) UG Equipment Tail 15kV 3P 1/0 Aluminum Primary	\$1.08	\$0.00	\$1,157.30	\$0.00	\$0.00	\$0.00	\$1,158.38	0.00%
			I	CONN-UG-SPL-PRI-1/0-2-	Connector UG splice primary 1/0 to #2 25kV	\$0.00	\$0.00	\$1,179.71	\$0.00	\$0.00	\$0.00	\$1,179.71	0.00%
			I	GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$17.63	\$0.00	\$0.00	\$0.00	\$17.63	0.00%
			I	GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$244.76	\$0.00	\$0.00	\$0.00	\$244.76	0.00%
			I	GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$72.03	0.00%
			I	STRUCT-PB-RECT-CTE-	(UOP) Structure Pullbox Concrete 30in x 48in x 24in steel lid	\$0.00	\$0.00	\$7,900.48	\$0.00	\$0.00	\$0.00	\$7,900.48	0.00%
			I	UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$3,498.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,498.45	13.81%
			I	ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$11,056.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,056.16	43.65%
			I	ULAB-CONN-SPL-PRI-SM-F	UG Labor Connector splice primary up to 4/0 (each)	\$2,148.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,148.33	8.48%
			I	ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$1,414.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.41	5.58%
			I	ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$321.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.46	1.27%
			I	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$316.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.51	1.25%
			I	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$561.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561.81	2.22%
			I	ULAB-PULLBOX-64CF-F	UG Labor for Pullbox up to 64 cubic feet	\$2,687.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,687.38	10.61%
Total						\$22,007.27	\$3,323.10	\$61,493.29	\$11,437.75	\$0.00	\$0.00	\$98,261.41	100.00%

Detailed Cost Report-Detail

Type	Activity	Cost
		\$0.00
Capital	I	\$98,261.41
Total Cost		\$98,261.41

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	83.22 %
36600	12.68 %
99999	4.10 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$98261.41	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 66- Overhead Small

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY			I	42,812.00	RSUG	MX5628327	I	\$58,422.92	\$19,048.11	\$0.00	\$77,471.03	475.68
ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kV and 13kV Circuits		I	12.00	RSUG	MX5628327	I	\$0.00	\$787.95	\$0.00	\$787.95	0.00
BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position fiberglass		I	12.00	RSUG	MX5628327	I	\$0.00	\$2,655.60	\$0.00	\$2,655.60	0.00
CLAMP-TR-CUSHGRP-SM-F	Clamp trunnion cushion grip 2-4/0		I	9.00	RSUG	MX5628327	I	\$2.09	\$292.57	\$0.00	\$294.66	0.02
CONN-OH-STRP-BLTWDG-1/0AL-F	Connector OH Stirrup Bolted Wedge 1/0AL-2AL Line		I	12.00	RSUG	MX5628327	I	\$2.09	\$471.89	\$0.00	\$473.98	0.02
HDWR-MACH-SM-12IN-COAST-F	Hardware Machine Bolt 5/8in diameter 12in long Coastal Thermo		I	18.00	RSUG	MX5628327	I	\$2.46	\$23.90	\$0.00	\$26.36	0.02
HDWR-SP-SM-12IN-GALV-F	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel		I	25.00	RSUG	MX5628327	I	\$0.00	\$225.20	\$0.00	\$225.20	0.00
INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter		I	66.00	RSUG	MX5628327	I	\$2.09	\$1,042.53	\$0.00	\$1,044.62	0.02
INSL-POST-35KV-PORC-TT-F	Insulator Post 35kV Porcelain Tie Top		I	78.00	RSUG	MX5628327	I	\$0.00	\$2,193.52	\$0.00	\$2,193.52	0.00
INSL-POST-45KV-POLY-HC-GB-F	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base		I	9.00	RSUG	MX5628327	I	\$0.00	\$1,369.58	\$0.00	\$1,369.58	0.00
INSL-STUD-STL-12IN-THD-F	Insulator Stud Steel 5/8in by 12in Long Threaded		I	78.00	RSUG	MX5628327	I	\$2.09	\$738.11	\$0.00	\$740.20	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	25.00	RSUG	MX5628327	I	\$2.09	\$422.16	\$0.00	\$424.25	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	12.00	RSUG	MX5628327	I	\$1,963.89	\$0.00	\$0.00	\$1,963.89	15.99
OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase		I	12.00	RSUG	MX5628327	I	\$2,021.62	\$0.00	\$0.00	\$2,021.62	16.46
OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin		I	87.00	RSUG	MX5628327	I	\$5,730.78	\$0.00	\$0.00	\$5,730.78	46.66
OLAB-SEC-NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split		I	25.00	RSUG	MX5628327	I	\$1,317.86	\$0.00	\$0.00	\$1,317.86	10.73
OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)		I	7.00	RSUG	MX5628327	I	\$472.86	\$0.00	\$0.00	\$472.86	3.85
OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)		I	21,120.00	RSUG	MX5628327	I	\$46,898.82	\$0.00	\$0.00	\$46,898.82	381.85
TIE-HAND-6-CU-F	Tie Hand 6 CU		I	12.00	RSUG	MX5628327	I	\$2.09	\$53.12	\$0.00	\$55.21	0.02
TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck		I	66.00	RSUG	MX5628327	I	\$2.09	\$255.51	\$0.00	\$257.60	0.02
WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent		I	7.00	RSUG	MX5628327	I	\$0.00	\$324.02	\$0.00	\$324.02	0.00
WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands		I	21,120.00	RSUG	MX5628327	I	\$0.00	\$8,192.45	\$0.00	\$8,192.45	0.00
OVERHEAD POLE AND EQUIP			I	90.00	RSUG	MX5628327	I	\$25,549.01	\$13,970.39	\$0.00	\$39,519.40	208.02
GND-POLE-6-F	Ground Pole #6 soft drawn copper		I	4.00	RSUG	MX5628327	I	\$0.00	\$129.97	\$0.00	\$129.97	0.00
GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead		I	12.00	RSUG	MX5628327	I	\$0.00	\$195.81	\$0.00	\$195.81	0.00
GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)		I	4.00	RSUG	MX5628327	I	\$0.00	\$57.62	\$0.00	\$57.62	0.00
OLAB-GND-ROD-ADD-VRT-F	OH Labor Ground rod additional vertical stacking		I	12.00	RSUG	MX5628327	I	\$1,105.38	\$0.00	\$0.00	\$1,105.38	9.00
OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling		I	4.00	RSUG	MX5628327	I	\$251.78	\$0.00	\$0.00	\$251.78	2.05
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground		I	4.00	RSUG	MX5628327	I	\$310.73	\$0.00	\$0.00	\$310.73	2.53
OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)		I	25.00	RSUG	MX5628327	I	\$23,881.12	\$0.00	\$0.00	\$23,881.12	194.44
POLE-WD-45-C2-F	(UOP) 45ft long Class 2 Wood Pole with CCA Finish		I	25.00	RSUG	MX5628327	I	\$0.00	\$13,586.99	\$0.00	\$13,586.99	0.00
OVERHEAD SECONDARY			I	75.00	RSUG	MX5628327	I	\$2,007.74	\$104.49	\$0.00	\$2,112.23	16.35
INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain		I	25.00	RSUG	MX5628327	I	\$0.00	\$36.73	\$0.00	\$36.73	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	25.00	RSUG	MX5628327	I	\$2,005.65	\$0.00	\$0.00	\$2,005.65	16.33
TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL		I	25.00	RSUG	MX5628327	I	\$2.09	\$67.76	\$0.00	\$69.85	0.02
Grand Total:				42,977.00				\$85,979.67	\$33,122.99	\$0.00	\$119,102.66	700.05

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
MX5628327	RSUG	I	I			\$85,979.67	\$12,982.93	\$33,122.99	\$6,160.88	\$0.00	\$0.00	\$138,246.47	100.00%
						\$0.00	\$12,982.93	\$0.00	\$6,160.88	\$0.00	\$0.00	\$19,143.81	13.12%
				ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kV and 13kV	\$0.00	\$0.00	\$787.95	\$0.00	\$0.00	\$0.00	\$787.95	0.00%
				BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position	\$0.00	\$0.00	\$2,655.60	\$0.00	\$0.00	\$0.00	\$2,655.60	0.00%
				CLAMP-TR-CUSHGRP-SM-F	Clamp trunnion cushion grip 2-4/0	\$2.09	\$0.00	\$292.57	\$0.00	\$0.00	\$0.00	\$294.66	0.00%
				CONN-OH-STRP-BLTWDG-	Connector OH Stirrup Bolted Wedge 1/0AL-2AL Line	\$2.09	\$0.00	\$471.89	\$0.00	\$0.00	\$0.00	\$473.98	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper	\$0.00	\$0.00	\$129.97	\$0.00	\$0.00	\$0.00	\$129.97	0.00%
				GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	\$0.00	\$0.00	\$195.81	\$0.00	\$0.00	\$0.00	\$195.81	0.00%
				GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	\$0.00	\$0.00	\$57.62	\$0.00	\$0.00	\$0.00	\$57.62	0.00%
				HDWR-MACH-SM-12IN-	Hardware Machine Bolt 5/8in diameter 12in long Coastal	\$2.46	\$0.00	\$23.90	\$0.00	\$0.00	\$0.00	\$26.36	0.00%
				HDWR-SP-SM-12IN-GALV-	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel	\$0.00	\$0.00	\$225.20	\$0.00	\$0.00	\$0.00	\$225.20	0.00%
				INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter	\$2.09	\$0.00	\$1,042.53	\$0.00	\$0.00	\$0.00	\$1,044.62	0.00%

Detailed Cost Report-Detail

	INSL-POST-35KV-PORC-TT	Insulator Post 35kV Porcelain Tie Top	\$0.00	\$0.00	\$2,193.52	\$0.00	\$0.00	\$0.00	\$2,193.52	0.00%
	INSL-POST-45KV-POLY-HC	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base	\$0.00	\$0.00	\$1,369.58	\$0.00	\$0.00	\$0.00	\$1,369.58	0.00%
	INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	\$0.00	\$0.00	\$36.73	\$0.00	\$0.00	\$0.00	\$36.73	0.00%
	INSL-STUD-STL-12IN-THD	Insulator Stud Steel 5/8in by 12in Long Threaded	\$2.09	\$0.00	\$738.11	\$0.00	\$0.00	\$0.00	\$740.20	0.00%
	LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$422.16	\$0.00	\$0.00	\$0.00	\$424.25	0.00%
	OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$1,963.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,963.89	1.98%
	OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase	\$2,021.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,021.62	2.04%
	OLAB-GND-ROD-ADD-VRT	OH Labor Ground rod additional vertical stacking	\$1,105.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105.38	1.12%
	OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	\$251.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$251.78	0.25%
	OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$310.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.73	0.31%
	OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	\$5,730.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,730.78	5.79%
	OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	\$23,881.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,881.12	24.13%
	OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,317.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,317.86	1.33%
	OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,005.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,005.65	2.03%
	OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	\$472.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$472.86	0.48%
	OLAB-WIRE-SM-F	OH Labor Primary Wire up to 2/0 (per ft)	\$46,898.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,898.82	47.39%
	POLE-WD-45-C2-F	(UOP) 45ft long Class 2 Wood Pole with CCA Finish	\$0.00	\$0.00	\$13,586.99	\$0.00	\$0.00	\$0.00	\$13,586.99	0.00%
	TIE-HAND-6-CU-F	Tie Hand 6 CU	\$2.09	\$0.00	\$53.12	\$0.00	\$0.00	\$0.00	\$55.21	0.00%
	TIE-SIDE-1/0-AL-FNECK-F	Tie Side 1/0 AL F Neck	\$2.09	\$0.00	\$255.51	\$0.00	\$0.00	\$0.00	\$257.60	0.00%
	TIE-SPOOL-1/0-AL-F	Tie Spool 1/0 AL	\$2.09	\$0.00	\$67.76	\$0.00	\$0.00	\$0.00	\$69.85	0.00%
	WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	\$0.00	\$0.00	\$324.02	\$0.00	\$0.00	\$0.00	\$324.02	0.00%
	WIRE-PRI-1/0-AAAC-F	(UOP) 1/0 AAAC Bare Overhead Wire with 7 Strands	\$0.00	\$0.00	\$8,192.45	\$0.00	\$0.00	\$0.00	\$8,192.45	0.00%
Total			\$85,979.67	\$12,982.93	\$33,122.99	\$6,160.88	\$0.00	\$0.00	\$138,246.47	100.00%

Type	Activity	Cost
Capital	I	\$138,246.47
Total Cost		\$138,246.47

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36500	66.11 %
36400	33.89 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$138246.47	100 %

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT**

AVERAGE UNDERGROUND FEEDER COSTS

SCHEDULE NO. 12

500 MCM Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$136,749.58	\$76,654.65	\$213,404.23
Stores - 11.6% stores + 7% sc	\$25,435.42	\$0.00	\$25,435.42
Subtotal			\$238,839.65
Engineering and Supervision			\$11,574.85
Total			\$250,414.50

336 MCM AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$43,816.01	\$104,992.20	\$148,808.21
Stores - 11.6% stores + 7% sc	\$8,149.78	\$0.00	\$8,149.78
Subtotal			\$156,957.99
Engineering and Supervision			\$15,853.82
Total			\$172,811.81

NPV Life Cycle Cost (\$52.18)

$$\begin{aligned} \text{Differential} &= (133,391.17 - 140,392.68) / 5280 \text{ plus NPV} \\ &= \boxed{(\$37.48)} / \text{ft.} \end{aligned}$$

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL CONDU**

AVERAGE UNDERGROUND FEEDER COSTS

SCHEDULE NO. 12

500 MCM Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$102,744.27	\$26,411.64	\$129,155.91
Stores - 11.6% stores + 7% sε	\$19,110.43	\$0.00	\$19,110.43
Subtotal			\$148,266.34
Engineering and Supervision			\$3,988.16
Total			\$152,254.50

336 MCM AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$43,816.01	\$104,992.20	\$148,808.21
Stores - 11.6% stores + 7% sε	\$8,149.78	\$0.00	\$8,149.78
Subtotal			\$156,957.99
Engineering and Supervision			\$15,853.82
Total			\$172,811.81

NPV Life Cycle Cost (\$52.18)

$$\begin{aligned} \text{Differential} &= (133,391.17 - 140,392.68) / 5280 \text{ plus NPV} \\ &= \boxed{(\$56.07)} / \text{ft.} \end{aligned}$$

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 19- Medium UG Duke Trench

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				26,560.00				\$59,183.49	\$102,744.27	\$0.00	\$161,927.76	598.36
CABLE-PRI-500-AL-TRXLPE-LC-	(UOP) 15kv 1P 500 Aluminum Primary Cable with LC Shield and		I	15,900.00				\$1.68	\$82,362.00	\$0.00	\$82,363.68	0.02
CONN-UG-SPL-600V-500AL-TX-F	Connector UG splice 600V 500AL triplex		I	15.00				\$0.00	\$2,292.05	\$0.00	\$2,292.05	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00				\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00				\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00				\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-PB-RECT-CTE-LG-STL-	Structure Pullbox Concrete 48in x 78in x 60in with steel lid		I	5.00				\$0.00	\$17,755.80	\$0.00	\$17,755.80	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00				\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-CABLE-COND-LG-3/C-F	UG Labor Cable in conduit > 1/0 bundled primary 3 cable (per linear		I	5,280.00				\$26,927.26	\$0.00	\$0.00	\$26,927.26	272.24
ULAB-CONN-SPL-SEC-F	UG Labor Connector splice secondary any size (per multiplex)		I	15.00				\$1,206.70	\$0.00	\$0.00	\$1,206.70	12.20
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00				\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00				\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00				\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00				\$561.81	\$0.00	\$0.00	\$561.81	5.68
ULAB-PULLBOX-GT64-TR-F	UG Labor for Traffic Rated Pullbox over 64cubic feet		I	5.00				\$5,298.61	\$0.00	\$0.00	\$5,298.61	53.57
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	5,280.00				\$19,636.60	\$0.00	\$0.00	\$19,636.60	198.53
UNDERGROUND CONDUIT				10,560.00				\$17,471.16	\$34,005.31	\$0.00	\$51,476.47	176.64
COND-STICK-6IN-PVC-SCH40-F	(UOP) 6in x 20ft long Rigid Schedule 40 PVC Conduit. Estimate by		I	5,280.00				\$1.68	\$34,005.31	\$0.00	\$34,006.99	0.02
ULAB-STICK-TRN-5IN-7IN-F	UG Labor for Placing 5.25-7in Rigid Conduit in Trench. Estimate per		I	5,280.00				\$17,469.48	\$0.00	\$0.00	\$17,469.48	176.62
Grand Total:				37,120.00				\$76,654.65	\$136,749.58	\$0.00	\$213,404.23	774.99

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
						\$76,654.65	\$11,574.86	\$136,749.58	\$25,435.43	\$0.00	\$0.00	\$250,414.52	100.00%
						\$0.00	\$11,574.86	\$0.00	\$25,435.43	\$0.00	\$0.00	\$37,010.29	13.12%
				CABLE-PRI-500-AL-	(UOP) 15kv 1P 500 Aluminum Primary Cable with LC Shield	\$1.68	\$0.00	\$82,362.00	\$0.00	\$0.00	\$0.00	\$82,363.68	0.00%
				COND-STICK-6IN-PVC-	(UOP) 6in x 20ft long Rigid Schedule 40 PVC Conduit. Estimate	\$1.68	\$0.00	\$34,005.31	\$0.00	\$0.00	\$0.00	\$34,006.99	0.00%
				CONN-UG-SPL-600V-500AL	Connector UG splice 600V 500AL triplex	\$0.00	\$0.00	\$2,292.05	\$0.00	\$0.00	\$0.00	\$2,292.05	0.00%
				GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$17.63	\$0.00	\$0.00	\$0.00	\$17.63	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$244.76	\$0.00	\$0.00	\$0.00	\$244.76	0.00%
				GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$72.03	0.00%
				STRUCT-PB-RECT-CTE-LG	Structure Pullbox Concrete 48in x 78in x 60in with steel lid	\$0.00	\$0.00	\$17,755.80	\$0.00	\$0.00	\$0.00	\$17,755.80	0.00%
				UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$3,498.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,498.45	3.97%
				ULAB-CABLE-COND-LG-	UG Labor Cable in conduit > 1/0 bundled primary 3 cable (per	\$26,927.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,927.26	30.52%
				ULAB-CONN-SPL-SEC-F	UG Labor Connector splice secondary any size (per multiplex)	\$1,206.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,206.70	1.37%
				ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$1,414.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.41	1.60%
				ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$321.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.46	0.36%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$316.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.51	0.36%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$561.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561.81	0.64%
				ULAB-PULLBOX-GT64-TR-	UG Labor for Traffic Rated Pullbox over 64cubic feet	\$5,298.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,298.61	6.01%
				ULAB-STICK-TRN-5IN-7IN-	UG Labor for Placing 5.25-7in Rigid Conduit in Trench.	\$17,469.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,469.48	19.80%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$19,636.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,636.60	22.26%
Total						\$76,654.65	\$11,574.86	\$136,749.58	\$25,435.43	\$0.00	\$0.00	\$250,414.52	100.00%

Type	Activity	Cost
		\$250,414.52
Total Cost		\$250,414.52

Total CIAC:

Breakdown of cost by FERC Account

Detailed Cost Report-Detail

FERC	Percentage
36700	63.41 %
36600	34.98 %
99999	1.61 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$250414.52	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 26- Medium UG Customer Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				21,280.00	RSUG	LRSUG		\$26,411.64	\$102,744.27	\$0.00	\$129,155.91	267.03
CABLE-PRI-500-AL-TRXLPE-LC-	(UOP) 15kV 1P 500 Aluminum Primary Cable with LC Shield and		I	15,900.00	RSUG	LRSUG	I	\$1.68	\$82,362.00	\$0.00	\$82,363.68	0.02
CONN-UG-SPL-600V-500AL-TX-F	Connector UG splice 600V 500AL triplex		I	15.00	RSUG	LRSUG	I	\$0.00	\$2,292.05	\$0.00	\$2,292.05	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00	RSUG	LRSUG	I	\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00	RSUG	LRSUG	I	\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00	RSUG	LRSUG	I	\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-PB-RECT-CTE-LG-STL-	Structure Pullbox Concrete 48in x 78in x 60in with steel lid		I	5.00	RSUG	LRSUG	I	\$0.00	\$17,755.80	\$0.00	\$17,755.80	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00	RSUG	LRSUG	I	\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-CABLE-CUST-COND-GT2IN-	UG Labor for Placing 2in or Larger Diameter Cable in Customer		I	5,280.00	RSUG	LRSUG	I	\$13,792.01	\$0.00	\$0.00	\$13,792.01	139.44
ULAB-CONN-SPL-SEC-F	UG Labor Connector splice secondary any size (per multiplex)		I	15.00	RSUG	LRSUG	I	\$1,206.70	\$0.00	\$0.00	\$1,206.70	12.20
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00	RSUG	LRSUG	I	\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00	RSUG	LRSUG	I	\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00	RSUG	LRSUG	I	\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00	RSUG	LRSUG	I	\$561.81	\$0.00	\$0.00	\$561.81	5.68
ULAB-PULLBOX-GT64-TR-F	UG Labor for Traffic Rated Pullbox over 64cubic feet		I	5.00	RSUG	LRSUG	I	\$5,298.61	\$0.00	\$0.00	\$5,298.61	53.57
Grand Total:				21,280.00				\$26,411.64	\$102,744.27	0.00	\$129,155.91	267.03

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-PRI-500-AL-	(UOP) 15kV 1P 500 Aluminum Primary Cable with LC Shield	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-SPL-600V-500AL	Connector UG splice 600V 500AL triplex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	STRUCT-PB-RECT-CTE-LG	Structure Pullbox Concrete 48in x 78in x 60in with steel lid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CABLE-CUST-COND-	UG Labor for Placing 2in or Larger Diameter Cable in Customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SPL-SEC-F	UG Labor Connector splice secondary any size (per multiplex)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-PULLBOX-GT64-TR-	UG Labor for Traffic Rated Pullbox over 64cubic feet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total						\$26,411.64	\$3,988.16	\$102,744.27	\$19,110.44	\$0.00	\$0.00	\$152,254.51	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$152,254.51
Total Cost		\$152,254.51

Detailed Cost Report-Detail

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	79.52 %
36600	17.84 %
99999	2.64 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$152254.51	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 65- Overhead Medium

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY				42,812.00	RSUG	MX5628327		\$77,435.45	\$30,924.35	\$0.00	\$108,359.80	630.48
ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kv and 13kv Circuits			12.00	RSUG	MX5628327		\$0.00	\$787.95	\$0.00	\$787.95	0.00
BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position fiberglass			12.00	RSUG	MX5628327		\$0.00	\$2,655.60	\$0.00	\$2,655.60	0.00
CLAMP-TR-CUSHGRP-MD-F	Clamp trunnion cushion grip 266-477			9.00	RSUG	MX5628327		\$2.09	\$298.69	\$0.00	\$300.78	0.02
CONN-OH-STRP-BLTWDG-336AL-	Connector OH Stirrup Bolted Wedge 336AL Line			12.00	RSUG	MX5628327		\$2.09	\$245.10	\$0.00	\$247.19	0.02
HDWR-MACH-SM-12IN-COAST-F	Hardware Machine Bolt 5/8in diameter 12in long Coastal Thermo			18.00	RSUG	MX5628327		\$2.46	\$23.90	\$0.00	\$26.36	0.02
HDWR-SP-SM-12IN-GALV-F	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel			25.00	RSUG	MX5628327		\$0.00	\$225.20	\$0.00	\$225.20	0.00
INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter			66.00	RSUG	MX5628327		\$2.09	\$1,042.53	\$0.00	\$1,044.62	0.02
INSL-POST-35KV-PORC-TT-F	Insulator Post 35kV Porcelain Tie Top			78.00	RSUG	MX5628327		\$2.09	\$2,193.52	\$0.00	\$2,193.52	0.00
INSL-POST-45KV-POLY-HC-GB-F	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base			9.00	RSUG	MX5628327		\$0.00	\$1,369.58	\$0.00	\$1,369.58	0.00
INSL-STUD-STL-12IN-THD-F	Insulator Stud Steel 5/8in by 12in Long Threaded			78.00	RSUG	MX5628327		\$2.09	\$738.11	\$0.00	\$740.20	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered			25.00	RSUG	MX5628327		\$2.09	\$422.16	\$0.00	\$424.25	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)			12.00	RSUG	MX5628327		\$1,963.89	\$0.00	\$0.00	\$1,963.89	15.99
OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase			12.00	RSUG	MX5628327		\$2,021.62	\$0.00	\$0.00	\$2,021.62	16.46
OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin			87.00	RSUG	MX5628327		\$5,730.78	\$0.00	\$0.00	\$5,730.78	46.66
OLAB-SECNEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split			25.00	RSUG	MX5628327		\$1,317.86	\$0.00	\$0.00	\$1,317.86	10.73
OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)			7.00	RSUG	MX5628327		\$472.86	\$0.00	\$0.00	\$472.86	3.85
OLAB-WIRE-MD-F	OH Labor Primary Wire > 2/0 - 556 (per ft)			21,120.00	RSUG	MX5628327		\$65,911.35	\$0.00	\$0.00	\$65,911.35	536.65
TIE-HAND-6-CU-F	Tie Hand 6 CU			12.00	RSUG	MX5628327		\$2.09	\$53.12	\$0.00	\$55.21	0.02
TIE-SIDE-336-AL-FNECK-F	Tie Side 336 AL F Neck			66.00	RSUG	MX5628327		\$2.09	\$257.00	\$0.00	\$259.09	0.02
WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent			7.00	RSUG	MX5628327		\$0.00	\$324.02	\$0.00	\$324.02	0.00
WIRE-PRI-336-AAC-F	(UOP) 336.4 AAC Bare Overhead Wire with 19 Strands			21,120.00	RSUG	MX5628327		\$0.00	\$20,287.87	\$0.00	\$20,287.87	0.00
OVERHEAD POLE AND EQUIP				90.00	RSUG	MX5628327		\$25,549.01	\$12,748.78	\$0.00	\$38,297.79	208.02
GND-POLE-6-F	Ground Pole #6 soft drawn copper			4.00	RSUG	MX5628327		\$0.00	\$129.97	\$0.00	\$129.97	0.00
GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead			12.00	RSUG	MX5628327		\$0.00	\$195.81	\$0.00	\$195.81	0.00
GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)			4.00	RSUG	MX5628327		\$0.00	\$57.62	\$0.00	\$57.62	0.00
OLAB-GND-ROD-ADD-VRT-F	OH Labor Ground rod additional vertical stacking			12.00	RSUG	MX5628327		\$1,105.38	\$0.00	\$0.00	\$1,105.38	9.00
OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling			4.00	RSUG	MX5628327		\$251.78	\$0.00	\$0.00	\$251.78	2.05
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground			4.00	RSUG	MX5628327		\$310.73	\$0.00	\$0.00	\$310.73	2.53
OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)			25.00	RSUG	MX5628327		\$23,881.12	\$0.00	\$0.00	\$23,881.12	194.44
POLE-WD-45-C1-F	(UOP) 45ft long Class 1 Wood Pole with CCA Finish			25.00	RSUG	MX5628327		\$0.00	\$12,365.38	\$0.00	\$12,365.38	0.00
OVERHEAD SECONDARY				75.00	RSUG	MX5628327		\$2,007.74	\$142.88	\$0.00	\$2,150.62	16.35
INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain			25.00	RSUG	MX5628327		\$0.00	\$36.73	\$0.00	\$36.73	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end			25.00	RSUG	MX5628327		\$2,005.65	\$0.00	\$0.00	\$2,005.65	16.33
TIE-SPOOL-336-AL-F	Tie Spool 336 AL			25.00	RSUG	MX5628327		\$2.09	\$106.15	\$0.00	\$108.24	0.02
Grand Total:				42,977.00				\$104,992.20	\$43,816.01	\$0.00	\$148,808.21	854.85

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
MX5628327	RSUG					#####	\$15,853.82	\$43,816.01	\$8,149.77	\$0.00	\$0.00	\$172,811.80	100.00%
							\$0.00	\$15,853.82	\$0.00	\$8,149.77	\$0.00	\$24,003.59	13.12%
				ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kv and 13kv		\$0.00	\$0.00	\$787.95	\$0.00	\$0.00	\$787.95	0.00%
				BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position		\$0.00	\$0.00	\$2,655.60	\$0.00	\$0.00	\$2,655.60	0.00%
				CLAMP-TR-CUSHGRP-MD-	Clamp trunnion cushion grip 266-477		\$2.09	\$0.00	\$298.69	\$0.00	\$0.00	\$300.78	0.00%
				CONN-OH-STRP-BLTWDG-	Connector OH Stirrup Bolted Wedge 336AL Line		\$2.09	\$0.00	\$245.10	\$0.00	\$0.00	\$247.19	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper		\$0.00	\$0.00	\$129.97	\$0.00	\$0.00	\$129.97	0.00%
				GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead		\$0.00	\$0.00	\$195.81	\$0.00	\$0.00	\$195.81	0.00%
				GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)		\$0.00	\$0.00	\$57.62	\$0.00	\$0.00	\$57.62	0.00%
				HDWR-MACH-SM-12IN-	Hardware Machine Bolt 5/8in diameter 12in long Coastal		\$2.46	\$0.00	\$23.90	\$0.00	\$0.00	\$26.36	0.00%
				HDWR-SP-SM-12IN-GALV-	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel		\$0.00	\$0.00	\$225.20	\$0.00	\$0.00	\$225.20	0.00%
				INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter		\$2.09	\$0.00	\$1,042.53	\$0.00	\$0.00	\$1,044.62	0.00%

Detailed Cost Report-Detail

				INSL-POST-35KV-PORC-TT	Insulator Post 35kV Porcelain Tie Top	\$0.00	\$0.00	\$2,193.52	\$0.00	\$0.00	\$0.00	\$2,193.52	0.00%
				INSL-POST-45KV-POLY-HC	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base	\$0.00	\$0.00	\$1,369.58	\$0.00	\$0.00	\$0.00	\$1,369.58	0.00%
				INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	\$0.00	\$0.00	\$36.73	\$0.00	\$0.00	\$0.00	\$36.73	0.00%
				INSL-STUD-STL-12IN-THD	Insulator Stud Steel 5/8in by 12in Long Threaded	\$2.09	\$0.00	\$738.11	\$0.00	\$0.00	\$0.00	\$740.20	0.00%
				LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$422.16	\$0.00	\$0.00	\$0.00	\$424.25	0.00%
				OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$1,963.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,963.89	1.63%
				OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase	\$2,021.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,021.62	1.67%
				OLAB-GND-ROD-ADD-VRT	OH Labor Ground rod additional vertical stacking	\$1,105.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105.38	0.91%
				OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	\$251.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$251.78	0.21%
				OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$310.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.73	0.26%
				OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	\$5,730.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,730.78	4.74%
				OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	\$23,881.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,881.12	19.76%
				OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,317.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,317.86	1.09%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,005.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,005.65	1.66%
				OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	\$472.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$472.86	0.39%
				OLAB-WIRE-MD-F	OH Labor Primary Wire > 2/0 - 556 (per ft)	\$65,911.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,911.35	54.54%
				POLE-WD-45-C1-F	(UOP) 45ft long Class 1 Wood Pole with CCA Finish	\$0.00	\$0.00	\$12,365.38	\$0.00	\$0.00	\$0.00	\$12,365.38	0.00%
				TIE-HAND-6-CU-F	Tie Hand 6 CU	\$2.09	\$0.00	\$53.12	\$0.00	\$0.00	\$0.00	\$55.21	0.00%
				TIE-SIDE-336-AL-FNECK-F	Tie Side 336 AL F Neck	\$2.09	\$0.00	\$257.00	\$0.00	\$0.00	\$0.00	\$259.09	0.00%
				TIE-SPOOL-336-AL-F	Tie Spool 336 AL	\$2.09	\$0.00	\$106.15	\$0.00	\$0.00	\$0.00	\$108.24	0.00%
				WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	\$0.00	\$0.00	\$324.02	\$0.00	\$0.00	\$0.00	\$324.02	0.00%
				WIRE-PRI-336-AAC-F	(UOP) 336.4 AAC Bare Overhead Wire with 19 Strands	\$0.00	\$0.00	\$20,287.87	\$0.00	\$0.00	\$0.00	\$20,287.87	0.00%
Total						#####	\$15,853.82	\$43,816.01	\$8,149.77	\$0.00	\$0.00	\$172,811.80	100.00%

Type	Activity	Cost
Capital	I	\$172,811.80
Total Cost		\$172,811.80

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36500	73.73 %
36400	26.27 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$172811.80	100 %

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT
AVERAGE UNDERGROUND FEEDER COSTS**

SCHEDULE NO. 12

1000 MCM Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$194,380.67	\$72,316.61	\$266,697.28
Stores - 11.6% stores + 7% se	\$36,154.80	\$0.00	\$36,154.80
Subtotal			\$302,852.08
Engineering and Supervision			\$10,919.81
Total			\$313,771.89

795 MCM AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$68,193.71	\$116,723.97	\$184,917.68
Stores - 11.6% stores + 7% se	\$12,684.03	\$0.00	\$12,684.03
Subtotal			\$197,601.71
Engineering and Supervision			\$17,625.32
Total			\$215,227.03

NPV Life Cycle Cost (\$52.18)

$$\begin{aligned} \text{Differential} &= (323,408.66 - 195,104.32) / 5280 \text{ plus NPV} \\ &= \boxed{\$33.51}/\text{ft.} \end{aligned}$$

**DUKE ENERGY FLORIDA
OVERHEAD / UNDERGROUND RESIDENTIAL COST DATA
CUSTOMER TRENCH AND INSTALL CONDU
AVERAGE UNDERGROUND FEEDER COSTS**

SCHEDULE NO. 12

1000 MCM Al. Underground Cable

	Material	Labor	Total
From Computer Study	\$160,375.36	\$24,345.56	\$184,720.92
Stores - 11.6% stores + 7% sc	\$29,829.82	\$0.00	\$29,829.82
Subtotal			\$214,550.74
Engineering and Supervision			\$3,676.18
Total			\$218,226.92

795 MCM AAAC Overhead Conductor

	Material	Labor	Total
From Computer Study	\$68,193.71	\$116,723.97	\$184,917.68
Stores - 11.6% stores + 7% sc	\$12,684.03	\$0.00	\$12,684.03
Subtotal			\$197,601.71
Engineering and Supervision			\$17,625.32
Total			\$215,227.03

NPV Life Cycle Cost (\$52.18)

$$\begin{aligned} \text{Differential} &= (323,408.66 - 195,104.32) / 5280 \text{ plus NPV} \\ &= \boxed{(\$51.61)} / \text{ft.} \end{aligned}$$

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 17- Large UG Duke Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	15,960.00				\$57,115.29	\$157,213.47	\$0.00	\$214,328.76	577.45
CABLE-BPRI-3P-1000-AL-TRXLPE-	(UOP) 15kV 3P 1000 Aluminum Primary Cable LC Shield with		I	5,280.00				\$1.68	\$139,123.25	\$0.00	\$139,124.93	0.02
CONN-UG-SPL-25KV-1000AL-F	Connector UG splice 25kV 1000AL		I	15.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00				\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00				\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00				\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-LID-PLATE-GALV-LG-F	Structure Lid Plate Galv Steel Pullbox lid: 26in x 46.5in (3 pieces)		I	5.00				\$0.00	\$7,780.80	\$0.00	\$7,780.80	0.00
STRUCT-PB-BOTTOM-CTE-LG-F	Structure Pullbox bottom half concrete 48in x 78in x 24in		I	5.00				\$0.00	\$4,550.00	\$0.00	\$4,550.00	0.00
STRUCT-PB-TOP-CTE-LG-F	Structure Pullbox top half concrete 48in x 78in x 36in		I	5.00				\$0.00	\$5,425.00	\$0.00	\$5,425.00	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00				\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-BOX-COV-F	UG Labor Box cover/lid (each)		I	15.00				\$795.24	\$0.00	\$0.00	\$795.24	8.04
ULAB-CABLE-COND-LG-3/C-F	UG Labor Cable in conduit > 1/0 bundled primary 3 cable (per linear		I	5,280.00				\$26,927.26	\$0.00	\$0.00	\$26,927.26	272.24
ULAB-CONN-SPL-PRI-LG-F	UG Labor Connector splice primary > 4/0 (each)		I	15.00				\$3,641.87	\$0.00	\$0.00	\$3,641.87	36.82
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00				\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00				\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00				\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00				\$561.81	\$0.00	\$0.00	\$561.81	5.68
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	5,280.00				\$19,636.60	\$0.00	\$0.00	\$19,636.60	198.53
UNDERGROUND TERMINATIONS			I	120.00				\$2.12	\$3,161.89	\$0.00	\$3,164.01	0.02
CABLE-TAIL-EQ-1000-AL-3/C-	(UOP) UG Equipment Tail 15kV 3P 1000 Aluminum Primary Cable		I	120.00				\$2.12	\$3,161.89	\$0.00	\$3,164.01	0.02
UNDERGROUND CONDUIT			I	10,560.00				\$15,199.20	\$34,005.31	\$0.00	\$49,204.51	153.67
COND-STICK-6IN-PVC-SCH40-F	(UOP) 6in x 20ft long Rigid Schedule 40 PVC Conduit. Estimate by		I	5,280.00				\$1.68	\$34,005.31	\$0.00	\$34,006.99	0.02
ULAB-STICK-TRN-3IN-5IN-F	UG Labor for Placing 3.25-5in Rigid Conduit in Trench. Estimate per		I	5,280.00				\$15,197.52	\$0.00	\$0.00	\$15,197.52	153.65
Grand Total:				26,640.00				\$72,316.61	\$194,380.67	0.00	\$266,697.28	731.14

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$72,316.61	\$10,919.81	\$194,380.67	\$36,154.81	\$0.00	\$0.00	\$313,771.90	100.00%
						\$0.00	\$10,919.81	\$0.00	\$36,154.81	\$0.00	\$0.00	\$47,074.62	13.12%
				CABLE-BPRI-3P-1000-AL-	(UOP) 15kV 3P 1000 Aluminum Primary Cable LC Shield with	\$1.68	\$0.00	\$139,123.25	\$0.00	\$0.00	\$0.00	\$139,124.93	0.00%
				CABLE-TAIL-EQ-1000-AL-	(UOP) UG Equipment Tail 15kV 3P 1000 Aluminum Primary	\$2.12	\$0.00	\$3,161.89	\$0.00	\$0.00	\$0.00	\$3,164.01	0.00%
				COND-STICK-6IN-PVC-	(UOP) 6in x 20ft long Rigid Schedule 40 PVC Conduit. Estimate	\$1.68	\$0.00	\$34,005.31	\$0.00	\$0.00	\$0.00	\$34,006.99	0.00%
				CONN-UG-SPL-25KV-	Connector UG splice 25kV 1000AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$17.63	\$0.00	\$0.00	\$0.00	\$17.63	0.00%
				GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$244.76	\$0.00	\$0.00	\$0.00	\$244.76	0.00%
				GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$72.03	0.00%
				STRUCT-LID-PLATE-GALV-	Structure Lid Plate Galv Steel Pullbox lid: 26in x 46.5in (3	\$0.00	\$0.00	\$7,780.80	\$0.00	\$0.00	\$0.00	\$7,780.80	0.00%
				STRUCT-PB-BOTTOM-CTE-	Structure Pullbox bottom half concrete 48in x 78in x 24in	\$0.00	\$0.00	\$4,550.00	\$0.00	\$0.00	\$0.00	\$4,550.00	0.00%
				STRUCT-PB-TOP-CTE-LG-	Structure Pullbox top half concrete 48in x 78in x 36in	\$0.00	\$0.00	\$5,425.00	\$0.00	\$0.00	\$0.00	\$5,425.00	0.00%
				UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$3,498.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,498.45	4.20%
				ULAB-BOX-COV-F	UG Labor Box cover/lid (each)	\$795.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$795.24	0.96%
				ULAB-CABLE-COND-LG-	UG Labor Cable in conduit > 1/0 bundled primary 3 cable (per	\$26,927.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,927.26	32.35%
				ULAB-CONN-SPL-PRI-LG-F	UG Labor Connector splice primary > 4/0 (each)	\$3,641.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,641.87	4.38%
				ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$1,414.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.41	1.70%
				ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$321.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.46	0.39%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$316.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.51	0.38%
				ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$561.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561.81	0.67%
				ULAB-STICK-TRN-3IN-5IN-	UG Labor for Placing 3.25-5in Rigid Conduit in Trench.	\$15,197.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,197.52	18.26%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$19,636.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,636.60	23.59%
Total						\$72,316.61	\$10,919.81	\$194,380.67	\$36,154.81	\$0.00	\$0.00	\$313,771.90	100.00%

Detailed Cost Report-Detail

Type	Activity	Cost
		\$313,771.90
Total Cost		\$313,771.90

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	73.28 %
36600	25.43 %
99999	1.28 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$313771.90	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 27- Large UG Customer Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	10,680.00	RSUG	LRSUG	I	\$24,343.44	\$157,213.47	\$0.00	\$181,556.91	246.12
CABLE-BPRI-3P-1000-AL-TRXLPE-	(UOP) 15kV 3P 1000 Aluminum Primary Cable LC Shield with		I	5,280.00	RSUG	LRSUG	I	\$1.68	\$139,123.25	\$0.00	\$139,124.93	0.02
CONN-UG-SPL-25KV-1000AL-F	Connector UG splice 25kV 1000AL		I	15.00	RSUG	LRSUG	I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility		I	5.00	RSUG	LRSUG	I	\$0.00	\$17.63	\$0.00	\$17.63	0.00
GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground		I	15.00	RSUG	LRSUG	I	\$0.00	\$244.76	\$0.00	\$244.76	0.00
GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)		I	5.00	RSUG	LRSUG	I	\$0.00	\$72.03	\$0.00	\$72.03	0.00
STRUCT-LID-PLATE-GALV-LG-F	Structure Lid Plate Galv Steel Pullbox lid: 26in x 46.5in (3 pieces)		I	5.00	RSUG	LRSUG	I	\$0.00	\$7,780.80	\$0.00	\$7,780.80	0.00
STRUCT-PB-BOTTOM-CTE-LG-F	Structure Pullbox bottom half concrete 48in x 78in x 24in		I	5.00	RSUG	LRSUG	I	\$0.00	\$4,550.00	\$0.00	\$4,550.00	0.00
STRUCT-PB-TOP-CTE-LG-F	Structure Pullbox top half concrete 48in x 78in x 36in		I	5.00	RSUG	LRSUG	I	\$0.00	\$5,425.00	\$0.00	\$5,425.00	0.00
UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup		I	5.00	RSUG	LRSUG	I	\$3,498.45	\$0.00	\$0.00	\$3,498.45	35.37
ULAB-BOX-COV-F	UG Labor Box coverlid (each)		I	15.00	RSUG	LRSUG	I	\$795.24	\$0.00	\$0.00	\$795.24	8.04
ULAB-CABLE-CUST-COND-GT2IN-	UG Labor for Placing 2in or Larger Diameter Cable in Customer		I	5,280.00	RSUG	LRSUG	I	\$13,792.01	\$0.00	\$0.00	\$13,792.01	139.44
ULAB-CONN-SPL-PRI-LG-F	UG Labor Connector splice primary > 4/0 (each)		I	15.00	RSUG	LRSUG	I	\$3,641.87	\$0.00	\$0.00	\$3,641.87	36.82
ULAB-GND-ROD-ADD-VRT-F	UG Labor Ground rod additional vertical stacking		I	15.00	RSUG	LRSUG	I	\$1,414.41	\$0.00	\$0.00	\$1,414.41	14.30
ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling		I	5.00	RSUG	LRSUG	I	\$321.46	\$0.00	\$0.00	\$321.46	3.25
ULAB-GND-WIRE-EQUIP-1P-F	UG Labor Ground wire loop for equipment single phase		I	5.00	RSUG	LRSUG	I	\$316.51	\$0.00	\$0.00	\$316.51	3.20
ULAB-GND-WIRE-EQUIP-3P-F	UG Labor Ground wire loop for equipment three phase		I	5.00	RSUG	LRSUG	I	\$561.81	\$0.00	\$0.00	\$561.81	5.68
UNDERGROUND TERMINATIONS			I	120.00	RSUG	LRSUG	I	\$2.12	\$3,161.89	\$0.00	\$3,164.01	0.02
CABLE-TAIL-EQ-1000-AL-3/C-	(UOP) UG Equipment Tail 15kV 3P 1000 Aluminum Primary Cable		I	120.00	RSUG	LRSUG	I	\$2.12	\$3,161.89	\$0.00	\$3,164.01	0.02
Grand Total:				10,800.00				\$24,345.56	\$160,375.36	0.00	\$184,720.92	246.14

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-BPRI-3P-1000-AL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-TAIL-EQ-1000-AL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-SPL-25KV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-EQUIP-6-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-ADD-VRT-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-ROD-UG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	STRUCT-LID-PLATE-GALV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	STRUCT-PB-BOTTOM-CTE-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	STRUCT-PB-TOP-CTE-LG-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	UADD-WZ-SETUP-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CABLE-CUST-COND-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-GND-WIRE-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSUG	RSUG	I	I			\$24,345.56	\$3,676.18	\$160,375.36	\$29,829.82	\$0.00	\$0.00	\$218,226.92	100.00%
			I			\$0.00	\$3,676.18	\$0.00	\$29,829.82	\$0.00	\$0.00	\$33,506.00	13.12%
			I	CABLE-BPRI-3P-1000-AL-	(UOP) 15kV 3P 1000 Aluminum Primary Cable LC Shield with	\$1.68	\$0.00	\$139,123.25	\$0.00	\$0.00	\$0.00	\$139,124.93	0.01%
			I	CABLE-TAIL-EQ-1000-AL-	(UOP) UG Equipment Tail 15kV 3P 1000 Aluminum Primary	\$2.12	\$0.00	\$3,161.89	\$0.00	\$0.00	\$0.00	\$3,164.01	0.01%
			I	CONN-UG-SPL-25KV-	Connector UG splice 25kV 1000AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	GND-EQUIP-6-UG-F	Ground Equipment #6 soft drawn copper UG facility	\$0.00	\$0.00	\$17.63	\$0.00	\$0.00	\$0.00	\$17.63	0.00%
			I	GND-ROD-ADD-VRT-UG-F	Ground Rod Additional vertical stacking Underground	\$0.00	\$0.00	\$244.76	\$0.00	\$0.00	\$0.00	\$244.76	0.00%
			I	GND-ROD-UG-F	Ground Rod Underground (first rod with clamp)	\$0.00	\$0.00	\$72.03	\$0.00	\$0.00	\$0.00	\$72.03	0.00%
			I	STRUCT-LID-PLATE-GALV-	Structure Lid Plate Galv Steel Pullbox lid: 26in x 46.5in (3	\$0.00	\$0.00	\$7,780.80	\$0.00	\$0.00	\$0.00	\$7,780.80	0.00%
			I	STRUCT-PB-BOTTOM-CTE-	Structure Pullbox bottom half concrete 48in x 78in x 24in	\$0.00	\$0.00	\$4,550.00	\$0.00	\$0.00	\$0.00	\$4,550.00	0.00%
			I	STRUCT-PB-TOP-CTE-LG-	Structure Pullbox top half concrete 48in x 78in x 36in	\$0.00	\$0.00	\$5,425.00	\$0.00	\$0.00	\$0.00	\$5,425.00	0.00%
			I	UADD-WZ-SETUP-F	DEF Adder-UG - UG Adder Work Zone Setup	\$3,498.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,498.45	12.48%
			I	ULAB-BOX-COV-F	UG Labor Box coverlid (each)	\$795.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$795.24	2.84%
			I	ULAB-CABLE-CUST-COND-	UG Labor for Placing 2in or Larger Diameter Cable in Customer	\$13,792.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,792.01	49.22%
			I	ULAB-CONN-SPL-PRI-LG-F	UG Labor Connector splice primary > 4/0 (each)	\$3,641.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,641.87	13.00%

Detailed Cost Report-Detail

			ULAB-GND-ROD-ADD-VRT-	UG Labor Ground rod additional vertical stacking	\$1,414.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.41	5.05%
			ULAB-GND-ROD-F	UG Labor Ground first rod w/ coupling	\$321.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.46	1.15%
			ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment single phase	\$316.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.51	1.13%
			ULAB-GND-WIRE-EQUIP-	UG Labor Ground wire loop for equipment three phase	\$561.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561.81	2.00%
Total					\$24,345.56	\$3,676.18	\$160,375.36	\$29,829.82	\$0.00	\$0.00	\$218,226.92	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$218,226.92
Total Cost		\$218,226.92

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	88.09 %
36600	10.07 %
99999	1.85 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$218226.92	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 67- Overhead Large

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD PRIMARY			I	42,812.00	RSUG	MX5628327	I	\$89,167.22	\$55,302.05	\$0.00	\$144,469.27	726.00
ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kV and 13kV Circuits		I	12.00	RSUG	MX5628327	I	\$0.00	\$787.95	\$0.00	\$787.95	0.00
BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position fiberglass		I	12.00	RSUG	MX5628327	I	\$0.00	\$2,655.60	\$0.00	\$2,655.60	0.00
CLAMP-TR-CUSHGRP-LG-F	Clamp trunnion cushion grip 556-954		I	9.00	RSUG	MX5628327	I	\$2.09	\$385.17	\$0.00	\$387.26	0.02
CONN-OH-STRP-BLTWDG-795AL-	Connector OH Stirrup Bolted Wedge 795AL Line		I	12.00	RSUG	MX5628327	I	\$2.09	\$766.94	\$0.00	\$769.03	0.02
HDWR-MACH-SM-12IN-COAST-F	Hardware Machine Bolt 5/8in diameter 12in long Coastal Thermo		I	18.00	RSUG	MX5628327	I	\$2.46	\$23.90	\$0.00	\$26.36	0.02
HDWR-SP-SM-12IN-GALV-F	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel		I	25.00	RSUG	MX5628327	I	\$0.00	\$225.20	\$0.00	\$225.20	0.00
INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter		I	66.00	RSUG	MX5628327	I	\$2.09	\$1,042.53	\$0.00	\$1,044.62	0.02
INSL-POST-35KV-PORC-TT-F	Insulator Post 35kV Porcelain Tie Top		I	78.00	RSUG	MX5628327	I	\$0.00	\$2,193.52	\$0.00	\$2,193.52	0.00
INSL-POST-45KV-POLY-HC-GB-F	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base		I	9.00	RSUG	MX5628327	I	\$0.00	\$1,369.58	\$0.00	\$1,369.58	0.00
INSL-STUD-STL-12IN-THD-F	Insulator Stud Steel 5/8in by 12in Long Threaded		I	78.00	RSUG	MX5628327	I	\$2.09	\$738.11	\$0.00	\$740.20	0.02
LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered		I	25.00	RSUG	MX5628327	I	\$2.09	\$422.16	\$0.00	\$424.25	0.02
OLAB-ARR-F	OH Labor Arrester (any voltage class)		I	12.00	RSUG	MX5628327	I	\$1,963.89	\$0.00	\$0.00	\$1,963.89	15.99
OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase		I	12.00	RSUG	MX5628327	I	\$2,021.62	\$0.00	\$0.00	\$2,021.62	16.46
OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin		I	87.00	RSUG	MX5628327	I	\$5,730.78	\$0.00	\$0.00	\$5,730.78	46.66
OLAB-SEC-NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split		I	25.00	RSUG	MX5628327	I	\$1,317.86	\$0.00	\$0.00	\$1,317.86	10.73
OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)		I	7.00	RSUG	MX5628327	I	\$472.86	\$0.00	\$0.00	\$472.86	3.85
OLAB-WIRE-LG-F	OH Labor Primary Wire > 556 - 1590 (per ft)		I	15,840.00	RSUG	MX5628327	I	\$61,165.59	\$0.00	\$0.00	\$61,165.59	498.01
OLAB-WIRE-MD-F	OH Labor Primary Wire > 2/0 - 556 (per ft)		I	5,280.00	RSUG	MX5628327	I	\$16,477.53	\$0.00	\$0.00	\$16,477.53	134.16
TIE-HAND-6-CU-F	Tie Hand 6 CU		I	12.00	RSUG	MX5628327	I	\$2.09	\$53.12	\$0.00	\$55.21	0.02
TIE-SIDE-795-AL-FNECK-F	Tie Side 795 AL F Neck		I	66.00	RSUG	MX5628327	I	\$2.09	\$310.73	\$0.00	\$312.82	0.02
WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent		I	7.00	RSUG	MX5628327	I	\$0.00	\$324.02	\$0.00	\$324.02	0.00
WIRE-PRI-336-AAC-F	(UOP) 336.4 AAC Bare Overhead Wire with 19 Strands		I	5,280.00	RSUG	MX5628327	I	\$0.00	\$5,071.97	\$0.00	\$5,071.97	0.00
WIRE-PRI-795-AAC-F	(UOP) 795 AAC Bare Overhead Wire with 37 Strands		I	15,840.00	RSUG	MX5628327	I	\$0.00	\$38,931.55	\$0.00	\$38,931.55	0.00
OVERHEAD POLE AND EQUIP			I	90.00	RSUG	MX5628327	I	\$25,549.01	\$12,748.78	\$0.00	\$38,297.79	208.02
GND-POLE-6-F	Ground Pole #6 soft drawn copper		I	4.00	RSUG	MX5628327	I	\$0.00	\$129.97	\$0.00	\$129.97	0.00
GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking overhead		I	12.00	RSUG	MX5628327	I	\$0.00	\$195.81	\$0.00	\$195.81	0.00
GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)		I	4.00	RSUG	MX5628327	I	\$0.00	\$57.62	\$0.00	\$57.62	0.00
OLAB-GND-ROD-ADD-VRT-F	OH Labor Ground rod additional vertical stacking		I	12.00	RSUG	MX5628327	I	\$1,105.38	\$0.00	\$0.00	\$1,105.38	9.00
OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling		I	4.00	RSUG	MX5628327	I	\$251.78	\$0.00	\$0.00	\$251.78	2.05
OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground		I	4.00	RSUG	MX5628327	I	\$310.73	\$0.00	\$0.00	\$310.73	2.53
OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)		I	25.00	RSUG	MX5628327	I	\$23,881.12	\$0.00	\$0.00	\$23,881.12	194.44
POLE-WD-45-C1-F	(UOP) 45ft long Class 1 Wood Pole with CCA Finish		I	25.00	RSUG	MX5628327	I	\$0.00	\$12,365.38	\$0.00	\$12,365.38	0.00
OVERHEAD SECONDARY			I	75.00	RSUG	MX5628327	I	\$2,007.74	\$142.88	\$0.00	\$2,150.62	16.35
INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain		I	25.00	RSUG	MX5628327	I	\$0.00	\$36.73	\$0.00	\$36.73	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	25.00	RSUG	MX5628327	I	\$2,005.65	\$0.00	\$0.00	\$2,005.65	16.33
TIE-SPOOL-336-AL-F	Tie Spool 336 AL		I	25.00	RSUG	MX5628327	I	\$2.09	\$106.15	\$0.00	\$108.24	0.02
Grand Total:				42,977.00				\$116,723.97	\$68,193.71	0.00	\$184,917.68	950.37

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
MX5628327	RSUG					#####	\$17,625.33	\$68,193.71	\$12,684.04	\$0.00	\$0.00	\$215,227.05	100.00%
				ARR-LINE-10KV-F	(UOP) Line Protection Arrester for use on 12kV and 13kV	\$0.00	\$17,625.33	\$0.00	\$12,684.04	\$0.00	\$0.00	\$30,309.37	13.12%
				BKT-EM-POLE-3P-FG-XL-F	Bracket equipment mount pole three phase four position	\$0.00	\$0.00	\$787.95	\$0.00	\$0.00	\$0.00	\$787.95	0.00%
				CLAMP-TR-CUSHGRP-LG-	Clamp trunnion cushion grip 556-954	\$2.09	\$0.00	\$385.17	\$0.00	\$0.00	\$0.00	\$387.26	0.00%
				CONN-OH-STRP-BLTWDG-	Connector OH Stirrup Bolted Wedge 795AL Line	\$2.09	\$0.00	\$766.94	\$0.00	\$0.00	\$0.00	\$769.03	0.00%
				GND-POLE-6-F	Ground Pole #6 soft drawn copper	\$0.00	\$0.00	\$129.97	\$0.00	\$0.00	\$0.00	\$129.97	0.00%
				GND-ROD-ADD-VRT-OH-F	Ground Rod Additional vertical stacking Overhead	\$0.00	\$0.00	\$195.81	\$0.00	\$0.00	\$0.00	\$195.81	0.00%
				GND-ROD-OH-F	Ground Rod Overhead (first rod with clamp)	\$0.00	\$0.00	\$57.62	\$0.00	\$0.00	\$0.00	\$57.62	0.00%
				HDWR-MACH-SM-12IN-	Hardware Machine Bolt 5/8in diameter 12in long Coastal	\$2.46	\$0.00	\$23.90	\$0.00	\$0.00	\$0.00	\$26.36	0.00%

Detailed Cost Report-Detail

	HDWR-SP-SM-12IN-GALV-	Hardware Spool Bolt 5/8in diameter 12in long Galvanized Steel	\$0.00	\$0.00	\$225.20	\$0.00	\$0.00	\$0.00	\$225.20	0.00%
	INSL-GAIN-LG-F	Insulator gain grid 5 1/2in diameter	\$2.09	\$0.00	\$1,042.53	\$0.00	\$0.00	\$0.00	\$1,044.62	0.00%
	INSL-POST-35KV-PORC-TT	Insulator Post 35kV Porcelain Tie Top	\$0.00	\$0.00	\$2,193.52	\$0.00	\$0.00	\$0.00	\$2,193.52	0.00%
	INSL-POST-45KV-POLY-HC	Insulator Post 45kV Polymer Horizontal Clamp Top Gain Base	\$0.00	\$0.00	\$1,369.58	\$0.00	\$0.00	\$0.00	\$1,369.58	0.00%
	INSL-SP-SEC-PORC-F	Insulator Spool Secondary/Neutral Porcelain	\$0.00	\$0.00	\$36.73	\$0.00	\$0.00	\$0.00	\$36.73	0.00%
	INSL-STUD-STL-12IN-THD-	Insulator Stud Steel 5/8in by 12in Long Threaded	\$2.09	\$0.00	\$738.11	\$0.00	\$0.00	\$0.00	\$740.20	0.00%
	LEAD-EQ-2-CU-COVER-F	Lead Equipment 2 Copper Covered	\$2.09	\$0.00	\$422.16	\$0.00	\$0.00	\$0.00	\$424.25	0.00%
	OLAB-ARR-F	OH Labor Arrester (any voltage class)	\$1,963.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,963.89	1.46%
	OLAB-BKT-EQUIP-3P-F	OH Labor Bracket equipment three phase	\$2,021.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,021.62	1.50%
	OLAB-GND-ROD-ADD-VRT-	OH Labor Ground rod additional vertical stacking	\$1,105.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105.38	0.82%
	OLAB-GND-ROD-F	OH Labor Ground first rod w/ coupling	\$251.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$251.78	0.19%
	OLAB-GND-WIRE-POLE-F	OH Labor Ground wire w/ staples for pole ground	\$310.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.73	0.23%
	OLAB-INSL-POST/PIN-F	OH Labor Insulator post or pin	\$5,730.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,730.78	4.27%
	OLAB-POLE-WD-MD-F	OH Labor Pole wood between 36ft and 50ft (per pole)	\$23,881.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,881.12	17.78%
	OLAB-SEC-NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,317.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,317.86	0.98%
	OLAB-SEC-AT TACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,005.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,005.65	1.49%
	OLAB-WG-PERCH-F	OH Labor Wildlife Guard perch (per perch)	\$472.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$472.86	0.35%
	OLAB-WIRE-LG-F	OH Labor Primary Wire > 556 - 1590 (per ft)	\$61,165.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,165.59	45.53%
	OLAB-WIRE-MD-F	OH Labor Primary Wire > 2/0 - 556 (per ft)	\$16,477.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,477.53	12.26%
	POLE-WD-45-C1-F	(UOP) 45ft long Class 1 Wood Pole with CCA Finish	\$0.00	\$0.00	\$12,365.38	\$0.00	\$0.00	\$0.00	\$12,365.38	0.00%
	TIE-HAND-6-CU-F	Tie Hand 6 CU	\$2.09	\$0.00	\$53.12	\$0.00	\$0.00	\$0.00	\$55.21	0.00%
	TIE-SIDE-795-AL-FNECK-F	Tie Side 795 AL F Neck	\$2.09	\$0.00	\$310.73	\$0.00	\$0.00	\$0.00	\$312.82	0.00%
	TIE-SPOOL-336-AL-F	Tie Spool 336 AL	\$2.09	\$0.00	\$106.15	\$0.00	\$0.00	\$0.00	\$108.24	0.00%
	WG-PTOP-CAP-F	Wildlife Guard Pole Top Cap Perch Deterrent	\$0.00	\$0.00	\$324.02	\$0.00	\$0.00	\$0.00	\$324.02	0.00%
	WIRE-PRI-336-AAC-F	(UOP) 336.4 AAC Bare Overhead Wire with 19 Strands	\$0.00	\$0.00	\$5,071.97	\$0.00	\$0.00	\$0.00	\$5,071.97	0.00%
	WIRE-PRI-795-AAC-F	(UOP) 795 AAC Bare Overhead Wire with 37 Strands	\$0.00	\$0.00	\$38,931.55	\$0.00	\$0.00	\$0.00	\$38,931.55	0.00%
Total			#####	\$17,625.33	\$68,193.71	\$12,684.04	\$0.00	\$0.00	\$215,227.05	100.00%

Type	Activity	Cost
Capital	I	\$215,227.05
Total Cost		\$215,227.05

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36500	78.90 %
36400	21.10 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$215227.05	100 %

DUKE ENERGY FLORIDA
UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY
ELECTRIC DISTRIBUTION SYSTEMS - DUKE TRENCH
2/26/2026

Underground Fixed Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$484.12	\$870.78	\$1,354.90
Stores	\$90.05	\$0.00	\$90.05
Engineering and Supervision		\$131.49	\$131.49
Total			\$1,576.44

Underground Excess Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$1,103.74	\$1,815.80	\$2,919.54
Stores	\$205.30	\$0.00	\$205.30
Engineering and Supervision		\$274.19	\$274.19
Total (for additional 220 ft)			\$3,399.03

Overhead Fixed Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$475.03	\$148.92	\$623.95
Stores	\$27.70	\$0.00	\$27.70
Engineering and Supervision		\$71.73	\$71.73
Total			\$723.38

Overhead Excess Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$1,126.27	\$3,596.54	\$4,722.81
Fleet	\$209.49	\$0.00	\$209.49
Engineering and Supervision		\$543.08	\$543.08
Total (for additional 220 ft)			\$5,475.38

DIFFERENTIAL

Fixed Underground	\$1,576.00		
Fixed Overhead	-	<u>\$723.00</u>	
Difference		\$853.00	
Excess Underground	\$3,399.03	Excess	
Excess Overhead	-	Cost per foot:	
Difference	<u>(\$2,076.35)</u>	-9.44	
Proposed Tariff Charge	\$0.00	\$0.00	

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 6- UG Service from Existing Source - Duke Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				424.18				\$26.20	\$1,315.26	\$0.00	\$1,341.46	0.27
CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter		I	9.00				\$0.00	\$590.07	\$0.00	\$590.07	0.00
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	380.00				\$6.72	\$639.85	\$0.00	\$646.57	0.07
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	35.00				\$1.68	\$85.34	\$0.00	\$87.02	0.02
UADD-1MH-F	DEF Adder-JG - Labor Adder 1 Man Hour		I	0.18				\$0.00	\$0.00	\$0.00	\$17.80	0.18
UNIT SERVICES				662.00				\$6,247.04	\$1,667.75	\$0.00	\$7,914.79	63.16
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	125.00				\$1.68	\$210.48	\$0.00	\$212.16	0.02
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	120.00				\$1.68	\$502.92	\$0.00	\$504.60	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	385.00				\$8.40	\$938.74	\$0.00	\$947.14	0.09
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	9.00				\$0.00	\$15.61	\$0.00	\$15.61	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	4.00				\$199.80	\$0.00	\$0.00	\$199.80	2.02
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	9.00				\$436.19	\$0.00	\$0.00	\$436.19	4.41
ULAB-SVC-COND-150-F	UG Labor Service in Duke Installed conduit > 75ft up to 150ft (per		I	4.00				\$2,555.83	\$0.00	\$0.00	\$2,555.83	25.84
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	6.00				\$3,043.46	\$0.00	\$0.00	\$3,043.46	30.77
UNDERGROUND CONDUIT				640.00				\$3.36	\$959.64	\$0.00	\$963.00	0.03
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	10.00				\$1.68	\$108.01	\$0.00	\$109.69	0.02
COND-STICK-2 1/2IN-PVC-SCH40-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	630.00				\$1.68	\$851.63	\$0.00	\$853.31	0.02
UNDERGROUND PEDESTALS				27.00				\$892.18	\$557.37	\$0.00	\$1,449.55	9.02
CONN-UG-HH-SUB-350-3POS-F	Connector UG hand hole submersible 350-10 line to 3 position		I	3.00				\$0.00	\$34.68	\$0.00	\$34.68	0.00
CONN-UG-PED-AG-INSL-4POS-SM-	Connector UG pedestal above ground insulated 4 position #6-		I	6.00				\$0.00	\$70.20	\$0.00	\$70.20	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	3.00				\$0.00	\$452.49	\$0.00	\$452.49	0.00
ULAB-CONN-BAR/FLOOD-SEC-F	UG Labor Connector insulated bar/flood seal secondary (each)		I	3.00				\$169.14	\$0.00	\$0.00	\$169.14	1.71
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	6.00				\$105.83	\$0.00	\$0.00	\$105.83	1.07
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	6.00				\$617.21	\$0.00	\$0.00	\$617.21	6.24
UNDERGROUND TERMINATIONS				27.00				\$1,539.04	\$341.22	\$0.00	\$1,880.26	15.56
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	9.00				\$0.00	\$341.22	\$0.00	\$341.22	0.00
ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per multiplex)		I	9.00				\$422.35	\$0.00	\$0.00	\$422.35	4.27
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	9.00				\$1,116.69	\$0.00	\$0.00	\$1,116.69	11.29
Grand Total:				1,780.18				\$8,707.82	\$4,841.24	0.00	\$13,549.06	88.04

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$8,707.82	\$1,314.87	\$4,841.24	\$900.46	\$0.00	\$0.00	\$15,764.39	100.00%
						\$0.00	\$1,314.87	\$0.00	\$900.46	\$0.00	\$0.00	\$2,215.33	13.12%
				CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter	\$0.00	\$0.00	\$590.07	\$0.00	\$0.00	\$0.00	\$590.07	0.00%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$6.72	\$0.00	\$639.85	\$0.00	\$0.00	\$0.00	\$646.57	0.07%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$85.34	\$0.00	\$0.00	\$0.00	\$87.02	0.02%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$210.48	\$0.00	\$0.00	\$0.00	\$212.16	0.02%
				CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$502.92	\$0.00	\$0.00	\$0.00	\$504.60	0.02%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$8.40	\$0.00	\$938.74	\$0.00	\$0.00	\$0.00	\$947.14	0.08%
				COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$108.01	\$0.00	\$0.00	\$0.00	\$109.69	0.02%
				COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$851.63	\$0.00	\$0.00	\$0.00	\$853.31	0.02%
				CONN-UG-HH-SUB-350-	Connector UG hand hole submersible 350-10 line to 3 position	\$0.00	\$0.00	\$34.68	\$0.00	\$0.00	\$0.00	\$34.68	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #6-	\$0.00	\$0.00	\$70.20	\$0.00	\$0.00	\$0.00	\$70.20	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$452.49	\$0.00	\$0.00	\$0.00	\$452.49	0.00%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$15.61	\$0.00	\$0.00	\$0.00	\$15.61	0.00%
				RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$341.22	\$0.00	\$0.00	\$0.00	\$341.22	0.00%
				UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour	\$17.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.80	0.18%
				ULAB-CONN-BAR/FLOOD-	UG Labor Connector insulated bar/flood seal secondary (each)	\$169.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169.14	1.69%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$105.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.83	1.06%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$199.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199.80	1.99%

Detailed Cost Report-Detail

			ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per	\$422.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$422.35	4.21%
			ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$617.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$617.21	6.16%
			ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$436.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436.19	4.35%
			ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$1,116.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,116.69	11.14%
			ULAB-SVC-COND-150-F	UG Labor Service in Duke Installed conduit > 75ft up to 150ft	\$2,555.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,555.83	25.50%
			ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	\$3,043.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,043.46	30.37%
Total					\$8,707.82	\$1,314.87	\$4,841.24	\$900.46	\$0.00	\$0.00	\$15,764.39	100.00%

Type	Activity	Cost
		\$15,764.39
Total Cost		\$15,764.39

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	58.16 %
36700	23.88 %
36600	17.96 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$15764.39	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 9- UG Service 81' to 300' Duke Trench and Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantify	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	2,200.00				\$3.36	\$8,063.42	\$0.00	\$8,066.78	0.03
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	1,540.00				\$1.68	\$6,454.14	\$0.00	\$6,455.82	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	660.00				\$1.68	\$1,609.28	\$0.00	\$1,610.96	0.02
UNDERGROUND CONDUIT			I	4,400.00				\$5,307.21	\$2,973.96	\$0.00	\$8,281.17	53.66
COND-STICK-2 1/2IN-PVC-SCH40-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	2,200.00				\$1.68	\$2,973.96	\$0.00	\$2,975.64	0.02
ULAB-STICK-TRN-0IN-3IN-F	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate per		I	2,200.00				\$5,305.53	\$0.00	\$0.00	\$5,305.53	53.64
UNIT INFRASTRUCTURE			I	4,400.00				\$12,847.42	\$0.00	\$0.00	\$12,847.42	129.89
ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)		I	2,200.00				\$4,665.58	\$0.00	\$0.00	\$4,665.58	47.17
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	2,200.00				\$8,181.84	\$0.00	\$0.00	\$8,181.84	82.72
Grand Total:				11,000.00				\$18,157.99	\$11,037.38	0.00	\$29,195.37	183.58

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$18,157.99	\$2,741.86	\$11,037.38	\$2,052.96	\$0.00	\$0.00	\$33,990.19	100.00%
						\$0.00	\$2,741.86	\$0.00	\$2,052.96	\$0.00	\$0.00	\$4,794.82	13.12%
				CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$6,454.14	\$0.00	\$0.00	\$0.00	\$6,455.82	0.01%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$1,609.28	\$0.00	\$0.00	\$0.00	\$1,610.96	0.01%
				COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$2,973.96	\$0.00	\$0.00	\$0.00	\$2,975.64	0.01%
				ULAB-CABLE-COND-LG-F	UG Labor Cable in conduit > 2in diameter cable (per linear ft)	\$4,665.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,665.58	22.32%
				ULAB-STICK-TRN-0IN-3IN-	UG Labor for Placing 0-3in Rigid Conduit in Trench. Estimate	\$5,305.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,305.53	25.39%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$8,181.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,181.84	39.15%
Total						\$18,157.99	\$2,741.86	\$11,037.38	\$2,052.96	\$0.00	\$0.00	\$33,990.19	100.00%

Type	Activity	Cost
		\$33,990.19
Total Cost		\$33,990.19

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	28.15 %
36700	43.50 %
36600	28.35 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$33990.19	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 8- OH Service

Service Address: , ST PETERSBURG, FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	702.00				\$4,750.32	\$1,489.16	\$0.00	\$6,239.48	38.68
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0		I	10.00				\$2.09	\$85.50	\$0.00	\$87.59	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		I	12.00				\$0.00	\$27.44	\$0.00	\$27.44	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	8.00				\$0.00	\$12.80	\$0.00	\$12.80	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	20.00				\$1,605.26	\$0.00	\$0.00	\$1,605.26	13.07
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		I	12.00				\$3,142.97	\$0.00	\$0.00	\$3,142.97	25.59
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		I	240.00				\$0.00	\$320.02	\$0.00	\$320.02	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		I	400.00				\$0.00	\$1,043.40	\$0.00	\$1,043.40	0.00
Grand Total:				702.00				\$4,750.32	\$1,489.16	0.00	\$6,239.48	38.68

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%
						\$0.00	\$717.29	\$0.00	\$276.98	\$0.00	\$0.00	\$994.27	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$85.50	\$0.00	\$0.00	\$0.00	\$87.59	0.04%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$27.44	\$0.00	\$0.00	\$0.00	\$27.44	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$12.80	\$0.00	\$0.00	\$0.00	\$12.80	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,605.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605.26	29.36%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$3,142.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,142.97	57.48%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$320.02	\$0.00	\$0.00	\$0.00	\$320.02	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$1,043.40	\$0.00	\$0.00	\$0.00	\$1,043.40	0.00%
Total						\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%

Type	Activity	Cost
		\$7,233.75
Total Cost		\$7,233.75

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	73.80 %
36500	26.20 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$7233.75	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 10- Overhead 81' to 300' Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	4,452.00				\$9,890.69	\$4,658.21	\$0.00	\$14,548.90	80.53
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	26.00				\$0.00	\$41.60	\$0.00	\$41.60	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	26.00				\$2,085.48	\$0.00	\$0.00	\$2,085.48	16.98
OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire		I	2,200.00				\$7,805.21	\$0.00	\$0.00	\$7,805.21	63.55
WIRE-SEC-1/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 1/0 Aluminum Wires with		I	880.00				\$0.00	\$1,173.39	\$0.00	\$1,173.39	0.00
WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires with		I	1,320.00				\$0.00	\$3,443.22	\$0.00	\$3,443.22	0.00
OVERHEAD POLE AND EQUIP			I	52.00				\$24,652.42	\$6,604.52	\$0.00	\$31,256.94	200.72
OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)		I	26.00				\$24,652.42	\$0.00	\$0.00	\$24,652.42	200.72
POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish		I	26.00				\$0.00	\$6,604.52	\$0.00	\$6,604.52	0.00
OVERHEAD PRIMARY			I	27.00				\$1,422.26	\$0.00	\$0.00	\$1,422.26	11.58
OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split		I	27.00				\$1,422.26	\$0.00	\$0.00	\$1,422.26	11.58
Grand Total:				4,531.00				\$35,965.37	\$11,262.73	\$0.00	\$47,228.10	292.83

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$35,965.37	\$5,430.77	\$11,262.73	\$2,094.87	\$0.00	\$0.00	\$54,753.74	100.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$5,430.77	\$0.00	\$2,094.87	\$0.00	\$0.00	\$7,525.64	13.12%
				OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	\$24,652.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,652.42	59.55%
				OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,422.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,422.26	3.44%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,085.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,085.48	5.04%
				OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	\$7,805.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,805.21	18.85%
				POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	\$0.00	\$0.00	\$6,604.52	\$0.00	\$0.00	\$0.00	\$6,604.52	0.00%
				WIRE-SEC-1/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 1/0 Aluminum Wires	\$0.00	\$0.00	\$1,173.39	\$0.00	\$0.00	\$0.00	\$1,173.39	0.00%
				WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires	\$0.00	\$0.00	\$3,443.22	\$0.00	\$0.00	\$0.00	\$3,443.22	0.00%
Total						\$35,965.37	\$5,430.77	\$11,262.73	\$2,094.87	\$0.00	\$0.00	\$54,753.74	100.00%

Type	Activity	Cost
		\$54,753.74
Total Cost		\$54,753.74

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36500	33.87 %
36400	66.13 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$54753.74	100 %

DUKE ENERGY FLORIDA
UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY
ELECTRIC DISTRIBUTION SYSTEMS - CUSTOMER TRENCH
2/26/2026

Underground Fixed Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$398.96	\$668.44	\$1,067.40
Stores	\$74.21	\$0.00	\$74.21
Engineering and Supervision		\$100.93	\$100.93
Total			\$1,242.54

Underground Excess Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$806.34	\$460.96	\$1,267.30
Stores	\$149.98	\$0.00	\$149.98
Engineering and Supervision		\$69.61	\$69.61
Total (for additional 220 ft)			\$1,486.89

Overhead Fixed Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$475.03	\$148.92	\$623.95
Stores	\$27.70	\$0.00	\$27.70
Engineering and Supervision		\$71.73	\$71.73
Total			\$723.38

Overhead Excess Costs:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$1,126.27	\$3,596.54	\$4,722.81
Fleet	\$209.49	\$0.00	\$209.49
Engineering and Supervision		\$543.08	\$543.08
Total (for additional 220 ft)			\$5,475.38

DIFFERENTIAL

Fixed Underground	\$1,243.00	
Fixed Overhead	-	<u>\$723.00</u>
Difference		\$520.00
Excess Underground	\$1,486.89	Excess
Excess Overhead	-	Cost per foot:
Difference	<u>(\$3,988.49)</u>	<u>-18.13</u>
Proposed Tariff Charge	\$0.00	\$0.00

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 24- UG Service from Existing Source_Customer Trench Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	424.18	RSUG	LRSUG	I	\$26.20	\$1,315.26	\$0.00	\$1,341.46	0.27
CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter		I	9.00	RSUG	LRSUG	I	\$0.00	\$590.07	\$0.00	\$590.07	0.00
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	380.00	RSUG	LRSUG	I	\$6.72	\$639.85	\$0.00	\$646.57	0.07
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	35.00	RSUG	LRSUG	I	\$1.68	\$85.34	\$0.00	\$87.02	0.02
UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour		I	0.18	RSUG	LRSUG	I	\$17.80	\$0.00	\$0.00	\$17.80	0.18
UNIT SERVICES			I	662.00	RSUG	LRSUG	I	\$4,225.33	\$1,667.75	\$0.00	\$5,893.08	42.72
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	125.00	RSUG	LRSUG	I	\$1.68	\$210.48	\$0.00	\$212.16	0.02
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	120.00	RSUG	LRSUG	I	\$1.68	\$502.92	\$0.00	\$504.60	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	385.00	RSUG	LRSUG	I	\$8.40	\$938.74	\$0.00	\$947.14	0.09
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	9.00	RSUG	LRSUG	I	\$0.00	\$15.61	\$0.00	\$15.61	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	4.00	RSUG	LRSUG	I	\$199.80	\$0.00	\$0.00	\$199.80	2.02
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	9.00	RSUG	LRSUG	I	\$436.19	\$0.00	\$0.00	\$436.19	4.41
ULAB-SVC-EXCOND-150-F	UG Labor Service in existing conduit > 75ft up to 150ft (per service)		I	4.00	RSUG	LRSUG	I	\$1,521.24	\$0.00	\$0.00	\$1,521.24	15.38
ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)		I	6.00	RSUG	LRSUG	I	\$2,056.34	\$0.00	\$0.00	\$2,056.34	20.79
UNDERGROUND CONDUIT			I	10.00	RSUG	LRSUG	I	\$1.68	\$108.01	\$0.00	\$109.69	0.02
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	10.00	RSUG	LRSUG	I	\$1.68	\$108.01	\$0.00	\$109.69	0.02
UNDERGROUND PEDESTALS			I	27.00	RSUG	LRSUG	I	\$892.18	\$557.37	\$0.00	\$1,449.55	9.02
CONN-UG-HH-SUB-350-3POS-F	Connector UG hand hole submersible 350-10 line to 3 position		I	3.00	RSUG	LRSUG	I	\$0.00	\$34.68	\$0.00	\$34.68	0.00
CONN-UG-PED-AG-INSL-4POS-SM-	Connector UG pedestal above ground insulated 4 position #6-		I	6.00	RSUG	LRSUG	I	\$0.00	\$70.20	\$0.00	\$70.20	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	3.00	RSUG	LRSUG	I	\$0.00	\$452.49	\$0.00	\$452.49	0.00
ULAB-CONN-BAR/FLOOD-SEC-F	UG Labor Connector insulated bar/flood seal secondary (each)		I	3.00	RSUG	LRSUG	I	\$169.14	\$0.00	\$0.00	\$169.14	1.71
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	6.00	RSUG	LRSUG	I	\$105.83	\$0.00	\$0.00	\$105.83	1.07
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	6.00	RSUG	LRSUG	I	\$617.21	\$0.00	\$0.00	\$617.21	6.24
UNDERGROUND TERMINATIONS			I	27.00	RSUG	LRSUG	I	\$1,539.04	\$341.22	\$0.00	\$1,880.26	15.56
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	9.00	RSUG	LRSUG	I	\$0.00	\$341.22	\$0.00	\$341.22	0.00
ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per multiplex)		I	9.00	RSUG	LRSUG	I	\$422.35	\$0.00	\$0.00	\$422.35	4.27
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	9.00	RSUG	LRSUG	I	\$1,116.69	\$0.00	\$0.00	\$1,116.69	11.29
Grand Total:				1,150.18				\$6,684.43	\$3,989.61	0.00	\$10,674.04	67.58

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-GRIP-SGL-MD-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	COND-BEND-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-HH-SUB-350-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-PED-AG-INSL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	PED-AG-MD-POLY-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/4IN-UGUARD-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-RISER-P		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-PED-AG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-SVC-EXCOND-150-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-SVC-EXCOND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSUG	RSUG					\$6,684.43	\$1,009.33	\$3,989.61	\$742.06	\$0.00	\$0.00	\$12,425.43	100.00%
						\$0.00	\$1,009.33	\$0.00	\$742.06	\$0.00	\$0.00	\$1,751.39	13.12%

Detailed Cost Report-Detail

				CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter	\$0.00	\$0.00	\$590.07	\$0.00	\$0.00	\$0.00	\$590.07	0.00%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$6.72	\$0.00	\$639.85	\$0.00	\$0.00	\$0.00	\$646.57	0.09%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$85.34	\$0.00	\$0.00	\$0.00	\$87.02	0.02%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$210.48	\$0.00	\$0.00	\$0.00	\$212.16	0.02%
				CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$502.92	\$0.00	\$0.00	\$0.00	\$504.60	0.02%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$8.40	\$0.00	\$938.74	\$0.00	\$0.00	\$0.00	\$947.14	0.11%
				COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$108.01	\$0.00	\$0.00	\$0.00	\$109.69	0.02%
				CONN-UG-HH-SUB-350-	Connector UG hand hole submersible 350-10 line to 3 position	\$0.00	\$0.00	\$34.68	\$0.00	\$0.00	\$0.00	\$34.68	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #6-	\$0.00	\$0.00	\$70.20	\$0.00	\$0.00	\$0.00	\$70.20	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$452.49	\$0.00	\$0.00	\$0.00	\$452.49	0.00%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$15.61	\$0.00	\$0.00	\$0.00	\$15.61	0.00%
				RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$341.22	\$0.00	\$0.00	\$0.00	\$341.22	0.00%
				UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour	\$17.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.80	0.23%
				ULAB-CONN-BAR/FLOOD-	UG Labor Connector insulated bar/flood seal secondary (each)	\$169.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169.14	2.20%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$105.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.83	1.38%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$199.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199.80	2.60%
				ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per	\$422.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$422.35	5.49%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$617.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$617.21	8.02%
				ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$436.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436.19	5.67%
				ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$1,116.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,116.69	14.51%
				ULAB-SVC-EXCOND-150-F	UG Labor Service in existing conduit > 75ft up to 150ft (per	\$1,521.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,521.24	19.77%
				ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)	\$2,056.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,056.34	26.73%
Total						\$6,684.43	\$1,009.33	\$3,989.61	\$742.06	\$0.00	\$0.00	\$12,425.43	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$12,425.43
Total Cost		\$12,425.43

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	55.06 %
36700	30.29 %
36600	14.65 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$12425.43	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 23- Underground 81' to 300' Customer Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT SERVICES			I	2,200.00	RSUG	LRSUG	I	\$3.36	\$8,063.42	\$0.00	\$8,066.78	0.03
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	1,540.00	RSUG	LRSUG	I	\$1.68	\$6,454.14	\$0.00	\$6,455.82	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	660.00	RSUG	LRSUG	I	\$1.68	\$1,609.28	\$0.00	\$1,610.96	0.02
UNIT INFRASTRUCTURE			I	2,200.00	RSUG	LRSUG	I	\$4,606.24	\$0.00	\$0.00	\$4,606.24	46.57
ULAB-CABLE-CUST-COND-1IN-2IN-	UG Labor for Placing 1-2in Diameter Cable in Customer Conduit.		I	2,200.00	RSUG	LRSUG	I	\$4,606.24	\$0.00	\$0.00	\$4,606.24	46.57
Grand Total:				4,400.00				\$4,609.60	\$8,063.42	0.00	\$12,673.02	46.60

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CABLE-CUST-COND-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSUG	RSUG	I	I			\$4,609.60	\$696.05	\$8,063.42	\$1,499.80	\$0.00	\$0.00	\$14,868.87	100.00%
						\$0.00	\$696.05	\$0.00	\$1,499.80	\$0.00	\$0.00	\$2,195.85	13.12%
				CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$6,454.14	\$0.00	\$0.00	\$0.00	\$6,455.82	0.03%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$1,609.28	\$0.00	\$0.00	\$0.00	\$1,610.96	0.03%
				ULAB-CABLE-CUST-COND-	UG Labor for Placing 1-2in Diameter Cable in Customer	\$4,606.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,606.24	86.82%
Total						\$4,609.60	\$696.05	\$8,063.42	\$1,499.80	\$0.00	\$0.00	\$14,868.87	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$14,868.87
Total Cost		\$14,868.87

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	64.34 %
36700	35.66 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$14868.87	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 8- OH Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	702.00				\$4,750.32	\$1,489.16	\$0.00	\$6,239.48	38.68
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0		I	10.00				\$2.09	\$85.50	\$0.00	\$87.59	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		I	12.00				\$0.00	\$27.44	\$0.00	\$27.44	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	8.00				\$0.00	\$12.80	\$0.00	\$12.80	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	20.00				\$1,605.26	\$0.00	\$0.00	\$1,605.26	13.07
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		I	12.00				\$3,142.97	\$0.00	\$0.00	\$3,142.97	25.59
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		I	240.00				\$0.00	\$320.02	\$0.00	\$320.02	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		I	400.00				\$0.00	\$1,043.40	\$0.00	\$1,043.40	0.00
Grand Total:				702.00				\$4,750.32	\$1,489.16	0.00	\$6,239.48	38.68

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%
						\$0.00	\$717.29	\$0.00	\$276.98	\$0.00	\$0.00	\$994.27	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$85.50	\$0.00	\$0.00	\$0.00	\$87.59	0.04%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$27.44	\$0.00	\$0.00	\$0.00	\$27.44	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$12.80	\$0.00	\$0.00	\$0.00	\$12.80	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,605.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605.26	29.36%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$3,142.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,142.97	57.48%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$320.02	\$0.00	\$0.00	\$0.00	\$320.02	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$1,043.40	\$0.00	\$0.00	\$0.00	\$1,043.40	0.00%
Total						\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%

Type	Activity	Cost
		\$7,233.75
Total Cost		\$7,233.75

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	73.80 %
36500	26.20 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$7233.75	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 10- Overhead 81' to 300' Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	4,452.00				\$9,890.69	\$4,658.21	\$0.00	\$14,548.90	80.53
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	26.00				\$0.00	\$41.60	\$0.00	\$41.60	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	26.00				\$2,085.48	\$0.00	\$0.00	\$2,085.48	16.98
OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire		I	2,200.00				\$7,805.21	\$0.00	\$0.00	\$7,805.21	63.55
WIRE-SEC-1/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 1/0 Aluminum Wires with		I	880.00				\$0.00	\$1,173.39	\$0.00	\$1,173.39	0.00
WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires with		I	1,320.00				\$0.00	\$3,443.22	\$0.00	\$3,443.22	0.00
OVERHEAD POLE AND EQUIP			I	52.00				\$24,652.42	\$6,604.52	\$0.00	\$31,256.94	200.72
OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)		I	26.00				\$24,652.42	\$0.00	\$0.00	\$24,652.42	200.72
POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish		I	26.00				\$0.00	\$6,604.52	\$0.00	\$6,604.52	0.00
OVERHEAD PRIMARY			I	27.00				\$1,422.26	\$0.00	\$0.00	\$1,422.26	11.58
OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti Split		I	27.00				\$1,422.26	\$0.00	\$0.00	\$1,422.26	11.58
Grand Total:				4,531.00				\$35,965.37	\$11,262.73	\$0.00	\$47,228.10	292.83

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$35,965.37	\$5,430.77	\$11,262.73	\$2,094.87	\$0.00	\$0.00	\$54,753.74	100.00%
						\$0.00	\$5,430.77	\$0.00	\$2,094.87	\$0.00	\$0.00	\$7,525.64	13.12%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$41.60	\$0.00	\$0.00	\$0.00	\$41.60	0.00%
				OLAB-POLE-WD-SM-F	OH Labor Pole wood up to 35ft (per pole)	\$24,652.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,652.42	59.55%
				OLAB-SEC/NEU-HDWR-F	OH Labor for Secondary or Neutral Insulator hardware or Anti	\$1,422.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,422.26	3.44%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$2,085.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,085.48	5.04%
				OLAB-WIRE-SEC-MX-F	OH Labor for Multiplex OH Secondary Wire	\$7,805.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,805.21	18.85%
				POLE-WD-35-C3-F	(UOP) 35ft long Class 3 Wood Pole with CCA Finish	\$0.00	\$0.00	\$6,604.52	\$0.00	\$0.00	\$0.00	\$6,604.52	0.00%
				WIRE-SEC-1/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 1/0 Aluminum Wires	\$0.00	\$0.00	\$1,173.39	\$0.00	\$0.00	\$0.00	\$1,173.39	0.00%
				WIRE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Triplex Wire: (2) 4/0 Aluminum Wires	\$0.00	\$0.00	\$3,443.22	\$0.00	\$0.00	\$0.00	\$3,443.22	0.00%
Total						\$35,965.37	\$5,430.77	\$11,262.73	\$2,094.87	\$0.00	\$0.00	\$54,753.74	100.00%

Type	Activity	Cost
		\$54,753.74
Total Cost		\$54,753.74

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36500	33.87 %
36400	66.13 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$54753.74	100 %

DUKE ENERGY FLORIDA
UNDERGROUND SERVICE LATERALS REPLACING EXISTING
OVERHEAD SERVICE LATERALS - DUKE CONDUIT
2/26/2026

Average cost to install new underground service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$553.76	\$890.17	\$1,443.93
Stores	\$103.00	\$0.00	\$103.00
Engineering and Supervision		\$134.44	\$134.44
Total			\$1,681.37

Cost to remove existing overhead service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$0.00	\$284.78	\$284.78
Stores		\$0.00	\$0.00
Engineering and Supervision		\$43.00	\$43.00
Total			\$327.78

Undepreciated value of the existing overhead service drop:

Cost to install new overhead service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$148.92	\$475.03	\$623.95
Stores	\$27.70	\$0.00	\$27.70
Engineering and Supervision		\$71.73	\$71.73
Total			\$723.38

Remaining undepreciated value = (Ave remaining life / Ave service life)* (OH Service cost)
 Remaining undepreciated value = 15 34 723.38 \$319.14

Salvage value of overhead service = (Salvage rate)*(Ave remaining life)*(OH Service Cost)
 Salvage value of overhead service= -0.0039 15 723.38 (\$42.32)

DIFFERENTIAL

Underground cost	\$1,681.00
Cost to remove overhead	\$328.00
Remaining undepreciated value	\$319.00
Salvage value	(\$42.00)
Total	<u><u>\$2,286.00</u></u>

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 29- Replace Existing UG Service - Duke Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE				424.18	RSUG	LRSUG		\$26.20	\$1,316.53	\$0.00	\$1,342.73	0.27
CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter		I	9.00	RSUG	LRSUG	I	\$0.00	\$590.07	\$0.00	\$590.07	0.00
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	380.00	RSUG	LRSUG	I	\$6.72	\$639.85	\$0.00	\$646.57	0.07
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	35.00	RSUG	LRSUG	I	\$1.68	\$86.61	\$0.00	\$88.29	0.02
UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour		I	0.18	RSUG	LRSUG	I	\$17.80	\$0.00	\$0.00	\$17.80	0.18
UNIT SERVICES				668.00	RSUG	LRSUG		\$6,440.90	\$2,180.52	\$0.00	\$8,621.42	65.12
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	125.00	RSUG	LRSUG	I	\$1.68	\$210.48	\$0.00	\$212.16	0.02
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	120.00	RSUG	LRSUG	I	\$1.68	\$480.92	\$0.00	\$482.60	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	385.00	RSUG	LRSUG	I	\$8.40	\$952.75	\$0.00	\$961.15	0.09
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	9.00	RSUG	LRSUG	I	\$0.00	\$15.61	\$0.00	\$15.61	0.00
RISER-2IN-SVC-CONV-LEFT-F	Riser 2in service OH-to-UG conversion left L-box configuration		I	2.00	RSUG	LRSUG	I	\$0.00	\$520.76	\$0.00	\$520.76	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	4.00	RSUG	LRSUG	I	\$199.80	\$0.00	\$0.00	\$199.80	2.02
ULAB-RISER-MBASE-CONV-LEFT-F	UG Labor Riser meterbase for conversion with left hand side entry		I	4.00	RSUG	LRSUG	I	\$193.86	\$0.00	\$0.00	\$193.86	1.96
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	9.00	RSUG	LRSUG	I	\$436.19	\$0.00	\$0.00	\$436.19	4.41
ULAB-SVC-COND-150-F	UG Labor Service in Duke Installed conduit > 75ft up to 150ft (per		I	4.00	RSUG	LRSUG	I	\$2,555.83	\$0.00	\$0.00	\$2,555.83	25.84
ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per service)		I	6.00	RSUG	LRSUG	I	\$3,043.46	\$0.00	\$0.00	\$3,043.46	30.77
UNDERGROUND CONDUIT				785.00	RSUG	LRSUG		\$3.36	\$1,141.94	\$0.00	\$1,145.30	0.03
COND-BEND-2 1/2IN-PVC-90DEG-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius		I	10.00	RSUG	LRSUG	I	\$1.68	\$108.01	\$0.00	\$109.69	0.02
COND-STICK-2 1/2IN-PVC-SCH40-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC Conduit.		I	775.00	RSUG	LRSUG	I	\$1.68	\$1,033.93	\$0.00	\$1,035.61	0.02
UNDERGROUND PEDESTALS				27.00	RSUG	LRSUG		\$892.18	\$557.37	\$0.00	\$1,449.55	9.02
CONN-UG-HH-SUB-350-3POS-F	Connector UG hand hole submersible 350-10 line to 3 position		I	3.00	RSUG	LRSUG	I	\$0.00	\$34.68	\$0.00	\$34.68	0.00
CONN-UG-PED-AG-INSL-4POS-SM-	Connector UG pedestal above ground insulated 4 position #6-		I	6.00	RSUG	LRSUG	I	\$0.00	\$70.20	\$0.00	\$70.20	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	3.00	RSUG	LRSUG	I	\$0.00	\$452.49	\$0.00	\$452.49	0.00
ULAB-CONN-BAR/FLOOD-SEC-F	UG Labor Connector insulated bar/flood seal secondary (each)		I	3.00	RSUG	LRSUG	I	\$169.14	\$0.00	\$0.00	\$169.14	1.71
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	6.00	RSUG	LRSUG	I	\$105.83	\$0.00	\$0.00	\$105.83	1.07
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	6.00	RSUG	LRSUG	I	\$617.21	\$0.00	\$0.00	\$617.21	6.24
UNDERGROUND TERMINATIONS				27.00	RSUG	LRSUG		\$1,539.04	\$341.22	\$0.00	\$1,880.26	15.56
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	9.00	RSUG	LRSUG	I	\$0.00	\$341.22	\$0.00	\$341.22	0.00
ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per multiplex)		I	9.00	RSUG	LRSUG	I	\$422.35	\$0.00	\$0.00	\$422.35	4.27
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	9.00	RSUG	LRSUG	I	\$1,116.69	\$0.00	\$0.00	\$1,116.69	11.29
Grand Total:				1,931.18				\$8,901.68	\$5,537.58	0.00	\$14,439.26	90.00

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-GRIP-SGL-MD-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SEC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SEC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CABLE-SVC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				COND-BEND-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				COND-STICK-2 1/2IN-PVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-HH-SUB-350-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CONN-UG-PED-AG-INSL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				PED-AG-MD-POLY-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2 1/4IN-UGUARD-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				RISER-2IN-SVC-CONV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Detailed Cost Report-Detail

			ULAB-CONN-SEC-RISER-P		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			ULAB-PED-AG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			ULAB-RISER-MBASE-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			ULAB-SVC-COND-150-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			ULAB-SVC-COND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LRSUG	RSUG				\$8,901.68	\$1,344.14	\$5,537.58	\$1,029.98	\$0.00	\$0.00	\$16,813.38	100.00%
					\$0.00	\$1,344.14	\$0.00	\$1,029.98	\$0.00	\$0.00	\$2,374.12	13.12%
			CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter	\$0.00	\$0.00	\$590.07	\$0.00	\$0.00	\$0.00	\$590.07	0.00%
			CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$6.72	\$0.00	\$639.85	\$0.00	\$0.00	\$0.00	\$646.57	0.07%
			CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$86.61	\$0.00	\$0.00	\$0.00	\$88.29	0.02%
			CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$210.48	\$0.00	\$0.00	\$0.00	\$212.16	0.02%
			CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$480.92	\$0.00	\$0.00	\$0.00	\$482.60	0.02%
			CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$8.40	\$0.00	\$952.75	\$0.00	\$0.00	\$0.00	\$961.15	0.08%
			COND-BEND-2 1/2IN-PVC-	Conduit Bend 2.5in PVC 90 Degrees 36" Radius	\$1.68	\$0.00	\$108.01	\$0.00	\$0.00	\$0.00	\$109.69	0.02%
			COND-STICK-2 1/2IN-PVC-	(UOP) 2.5in x 10ft long Rigid Heavy Wall Schedule 40 PVC	\$1.68	\$0.00	\$1,033.93	\$0.00	\$0.00	\$0.00	\$1,035.61	0.02%
			CONN-UG-HH-SUB-350-	Connector UG hand hole submersible 350-10 line to 3 position	\$0.00	\$0.00	\$34.68	\$0.00	\$0.00	\$0.00	\$34.68	0.00%
			CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #6-	\$0.00	\$0.00	\$70.20	\$0.00	\$0.00	\$0.00	\$70.20	0.00%
			PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$452.49	\$0.00	\$0.00	\$0.00	\$452.49	0.00%
			RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$15.61	\$0.00	\$0.00	\$0.00	\$15.61	0.00%
			RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$341.22	\$0.00	\$0.00	\$0.00	\$341.22	0.00%
			RISER-2IN-SVC-CONV-	Riser 2in service OH-to-UG conversion left L-box configuration	\$0.00	\$0.00	\$520.76	\$0.00	\$0.00	\$0.00	\$520.76	0.00%
			UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour	\$17.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.80	0.17%
			ULAB-CONN-BAR/FLOOD-	UG Labor Connector insulated bar/flood seal secondary (each)	\$169.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169.14	1.65%
			ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$105.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.83	1.03%
			ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$199.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199.80	1.95%
			ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per	\$422.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$422.35	4.12%
			ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$617.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$617.21	6.02%
			ULAB-RISER-MBASE-	UG Labor Riser meterbase for conversion with left hand side	\$193.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.86	1.89%
			ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$436.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436.19	4.26%
			ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$1,116.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,116.69	10.90%
			ULAB-SVC-COND-150-F	UG Labor Service in Duke Installed conduit > 75ft up to 150ft	\$2,555.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,555.83	24.95%
			ULAB-SVC-COND-75-F	UG Labor Service in Duke installed conduit up to 75ft (per	\$3,043.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,043.46	29.70%
Total					\$8,901.68	\$1,344.14	\$5,537.58	\$1,029.98	\$0.00	\$0.00	\$16,813.38	100.00%

Type	Activity	Cost
		\$0.00
Capital		\$16,813.38
Total Cost		\$16,813.38

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	59.47 %
36700	22.40 %
36600	18.13 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$16813.38	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 22- Remove OH Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-1

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			R	702.00				\$2,847.83	\$0.00	\$0.00	\$2,847.83	23.19
CLAMP-DE-MSPAN-MSGNR-F	Clamp dead end on midspan messenger #4-2/0		R	10.00				\$2.09	\$0.00	\$0.00	\$2.09	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		R	12.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		R	8.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		R	20.00				\$1,047.66	\$0.00	\$0.00	\$1,047.66	8.53
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		R	12.00				\$1,798.08	\$0.00	\$0.00	\$1,798.08	14.64
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		R	240.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		R	400.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				702.00				\$2,847.83	\$0.00	\$0.00	\$2,847.83	23.19

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			R			\$2,847.83	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$3,277.86	100.00%
						\$0.00	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$430.03	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.09	0.06%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,047.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047.66	31.96%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$1,798.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,798.08	54.86%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total						\$2,847.83	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$3,277.86	100.00%

Type	Activity	Cost
		\$3,277.86
Total Cost		\$3,277.86

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	63.21 %
36500	36.79 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$3277.86	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 8- OH Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-1

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	702.00				\$4,750.32	\$1,489.16	\$0.00	\$6,239.48	38.68
CLAMP-DE-MSPAN-MSGNR-F	Clamp dead end on midspan messenger #4-2/0		I	10.00				\$2.09	\$85.50	\$0.00	\$87.59	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		I	12.00				\$0.00	\$27.44	\$0.00	\$27.44	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	8.00				\$0.00	\$12.80	\$0.00	\$12.80	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	20.00				\$1,605.26	\$0.00	\$0.00	\$1,605.26	13.07
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		I	12.00				\$3,142.97	\$0.00	\$0.00	\$3,142.97	25.59
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		I	240.00				\$0.00	\$320.02	\$0.00	\$320.02	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		I	400.00				\$0.00	\$1,043.40	\$0.00	\$1,043.40	0.00
Grand Total:				702.00				\$4,750.32	\$1,489.16	0.00	\$6,239.48	38.68

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%
						\$0.00	\$717.29	\$0.00	\$276.98	\$0.00	\$0.00	\$994.27	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$85.50	\$0.00	\$0.00	\$0.00	\$87.59	0.04%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$27.44	\$0.00	\$0.00	\$0.00	\$27.44	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$12.80	\$0.00	\$0.00	\$0.00	\$12.80	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,605.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605.26	29.36%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$3,142.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,142.97	57.48%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$320.02	\$0.00	\$0.00	\$0.00	\$320.02	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$1,043.40	\$0.00	\$0.00	\$0.00	\$1,043.40	0.00%
Total						\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%

Type	Activity	Cost
		\$7,233.75
Total Cost		\$7,233.75

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	73.80 %
36500	26.20 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$7233.75	100 %

DUKE ENERGY FLORIDA
UNDERGROUND SERVICE LATERALS REPLACING EXISTING
OVERHEAD SERVICE LATERALS - CUSTOMER CONDUIT
2/26/2026

Average cost to install new underground service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$439.56	\$687.66	\$1,127.22
Stores	\$81.76	\$0.00	\$81.76
Engineering and Supervision		\$103.84	\$103.84
Total			\$1,312.82

Cost to remove existing overhead service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$0.00	\$284.78	\$284.78
Stores		\$0.00	\$0.00
Engineering and Supervision		\$43.00	\$43.00
Total			\$327.78

Undepreciated value of the existing overhead service drop:

Cost to install new overhead service:	<u>Material</u>	<u>Labor</u>	<u>Total</u>
From Computer Study	\$148.92	\$475.03	\$623.95
Stores	\$27.70	\$0.00	\$27.70
Engineering and Supervision		\$71.73	\$71.73
Total			\$723.38

Remaining undepreciated value = (Ave remaining life / Ave service life)* (OH Service cost)
 Remaining undepreciated value = 15 34 723.38 \$319.14

Salvage value of overhead service = (Salvage rate)*(Ave remaining life)*(OH Service Cost)
 Salvage value of overhead service= -0.0039 15 723.38 (\$42.32)

DIFFERENTIAL

Underground cost	\$1,313.00
Cost to remove overhead	\$328.00
Remaining undepreciated value	\$319.00
Salvage value	(\$42.00)
Total	<u><u>\$1,918.00</u></u>

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 30- Replace Existing UG Service - Customer Conduit

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-1

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantitv	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	424.18	RSUG	LRSUG	I	\$26.20	\$1,316.53	\$0.00	\$1,342.73	0.27
CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter		I	9.00	RSUG	LRSUG	I	\$0.00	\$590.07	\$0.00	\$590.07	0.00
CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with XLPE		I	380.00	RSUG	LRSUG	I	\$6.72	\$639.85	\$0.00	\$646.57	0.07
CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with XLPE		I	35.00	RSUG	LRSUG	I	\$1.68	\$86.61	\$0.00	\$88.29	0.02
UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour		I	0.18	RSUG	LRSUG	I	\$17.80	\$0.00	\$0.00	\$17.80	0.18
UNIT SERVICES			I	668.00	RSUG	LRSUG	I	\$4,419.19	\$2,180.52	\$0.00	\$6,599.71	44.68
CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE		I	125.00	RSUG	LRSUG	I	\$1.68	\$210.48	\$0.00	\$212.16	0.02
CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE		I	120.00	RSUG	LRSUG	I	\$1.68	\$480.92	\$0.00	\$482.60	0.02
CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE		I	385.00	RSUG	LRSUG	I	\$8.40	\$952.75	\$0.00	\$961.15	0.09
RISER-2 1/2IN-COND-SVC-F	Riser 2.5in Conduit entrance to meter base or trough		I	9.00	RSUG	LRSUG	I	\$0.00	\$15.61	\$0.00	\$15.61	0.00
RISER-2IN-SVC-CONV-LEFT-F	Riser 2in service OH-to-UG conversion left L-box configuration		I	2.00	RSUG	LRSUG	I	\$0.00	\$520.76	\$0.00	\$520.76	0.00
ULAB-CONN-SEC-EQUIP-SVC-F	UG Labor Connections for service at UG equipment (per multiplex)		I	4.00	RSUG	LRSUG	I	\$199.80	\$0.00	\$0.00	\$199.80	2.02
ULAB-RISER-MBASE-CONV-LEFT-F	UG Labor Riser meterbase for conversion with left hand side entry		I	4.00	RSUG	LRSUG	I	\$193.86	\$0.00	\$0.00	\$193.86	1.96
ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)		I	9.00	RSUG	LRSUG	I	\$436.19	\$0.00	\$0.00	\$436.19	4.41
ULAB-SVC-EXCOND-150-F	UG Labor Service in existing conduit > 75ft up to 150ft (per service)		I	4.00	RSUG	LRSUG	I	\$1,521.24	\$0.00	\$0.00	\$1,521.24	15.38
ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)		I	6.00	RSUG	LRSUG	I	\$2,056.34	\$0.00	\$0.00	\$2,056.34	20.79
UNDERGROUND PEDESTALS			I	27.00	RSUG	LRSUG	I	\$892.18	\$557.37	\$0.00	\$1,449.55	9.02
CONN-UG-HH-SUB-350-3POS-F	Connector UG hand hole submersible 350-10 line to 3 position		I	3.00	RSUG	LRSUG	I	\$0.00	\$34.68	\$0.00	\$34.68	0.00
CONN-UG-PED-AG-INSL-4POS-SM-	Connector UG pedestal above ground insulated 4 position #6-		I	6.00	RSUG	LRSUG	I	\$0.00	\$70.20	\$0.00	\$70.20	0.00
PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer		I	3.00	RSUG	LRSUG	I	\$0.00	\$452.49	\$0.00	\$452.49	0.00
ULAB-CONN-BAR/FLOOD-SEC-F	UG Labor Connector insulated bar/flood seal secondary (each)		I	3.00	RSUG	LRSUG	I	\$169.14	\$0.00	\$0.00	\$169.14	1.71
ULAB-CONN-BLOCK-PED-SEC-1P-	UG Labor Connector block secondary single phase non-pay items		I	6.00	RSUG	LRSUG	I	\$105.83	\$0.00	\$0.00	\$105.83	1.07
ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)		I	6.00	RSUG	LRSUG	I	\$617.21	\$0.00	\$0.00	\$617.21	6.24
UNDERGROUND TERMINATIONS			I	27.00	RSUG	LRSUG	I	\$1,539.04	\$341.22	\$0.00	\$1,880.26	15.56
RISER-2 1/4IN-UGUARD-3PC-F	Riser 2.25in U Guard 3-10ft sections		I	9.00	RSUG	LRSUG	I	\$0.00	\$341.22	\$0.00	\$341.22	0.00
ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per multiplex)		I	9.00	RSUG	LRSUG	I	\$422.35	\$0.00	\$0.00	\$422.35	4.27
ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per riser)		I	9.00	RSUG	LRSUG	I	\$1,116.69	\$0.00	\$0.00	\$1,116.69	11.29
Grand Total:				1,146.18				\$6,876.61	\$4,395.64	0.00	\$11,272.25	69.52

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-GRIP-SGL-MD-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SEC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-2/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-350-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CABLE-SVC-4/0-AL-TX-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-HH-SUB-350-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	CONN-UG-PED-AG-INSL-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	PED-AG-MD-POLY-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/2IN-COND-SVC-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2 1/4IN-UGUARD-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	RISER-2IN-SVC-CONV-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-EQUIP-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-CONN-SEC-RISER-P		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-PED-AG-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-RISER-MBASE-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-SVC-EXCOND-150-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			I	ULAB-SVC-EXCOND-75-F		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Detailed Cost Report-Detail

LRSUG	RSUG				\$6,876.61	\$1,038.35	\$4,395.64	\$817.58	\$0.00	\$0.00	\$13,128.18	100.00%
					\$0.00	\$1,038.35	\$0.00	\$817.58	\$0.00	\$0.00	\$1,855.93	13.12%
				CABLE-GRIP-SGL-MD-F	Cable Grip single eye 2-2 1/2in cable diameter	\$0.00	\$0.00	\$590.07	\$0.00	\$0.00	\$590.07	0.00%
				CABLE-SEC-2/0-AL-TX-F	(UOP) 600V Secondary Cable: 2/0 Aluminum Triplex with	\$6.72	\$0.00	\$639.85	\$0.00	\$0.00	\$646.57	0.08%
				CABLE-SEC-4/0-AL-TX-F	(UOP) 600V Secondary Cable: 4/0 Aluminum Triplex with	\$1.68	\$0.00	\$86.61	\$0.00	\$0.00	\$88.29	0.02%
				CABLE-SVC-2/0-AL-TX-F	(UOP) 600V Service Cable: 2/0 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$210.48	\$0.00	\$0.00	\$212.16	0.02%
				CABLE-SVC-350-AL-TX-F	(UOP) 600V Service Cable: 350 Aluminum Triplex with XLPE	\$1.68	\$0.00	\$480.92	\$0.00	\$0.00	\$482.60	0.02%
				CABLE-SVC-4/0-AL-TX-F	(UOP) 600V Service Cable: 4/0 Aluminum Triplex with XLPE	\$8.40	\$0.00	\$952.75	\$0.00	\$0.00	\$961.15	0.11%
				CONN-UG-HH-SUB-350-	Connector UG hand hole submersible 350-10 line to 3 position	\$0.00	\$0.00	\$34.68	\$0.00	\$0.00	\$34.68	0.00%
				CONN-UG-PED-AG-INSL-	Connector UG pedestal above ground insulated 4 position #6-	\$0.00	\$0.00	\$70.20	\$0.00	\$0.00	\$70.20	0.00%
				PED-AG-MD-POLY-F	Pedestal Above Ground 9in wide x 14in long Polymer	\$0.00	\$0.00	\$452.49	\$0.00	\$0.00	\$452.49	0.00%
				RISER-2 1/2IN-COND-SVC-	Riser 2.5in Conduit entrance to meter base or trough	\$0.00	\$0.00	\$15.61	\$0.00	\$0.00	\$15.61	0.00%
				RISER-2 1/4IN-UGUARD-	Riser 2.25in U Guard 3-10ft sections	\$0.00	\$0.00	\$341.22	\$0.00	\$0.00	\$341.22	0.00%
				RISER-2IN-SVC-CONV-	Riser 2in service OH-to-UG conversion left L-box configuration	\$0.00	\$0.00	\$520.76	\$0.00	\$0.00	\$520.76	0.00%
				UADD-1MH-F	DEF Adder-UG - Labor Adder 1 Man Hour	\$17.80	\$0.00	\$0.00	\$0.00	\$0.00	\$17.80	0.22%
				ULAB-CONN-BAR/FLOOD-	UG Labor Connector insulated bar/flood seal secondary (each)	\$169.14	\$0.00	\$0.00	\$0.00	\$0.00	\$169.14	2.14%
				ULAB-CONN-BLOCK-PED-	UG Labor Connector block secondary single phase non-pay	\$105.83	\$0.00	\$0.00	\$0.00	\$0.00	\$105.83	1.34%
				ULAB-CONN-SEC-EQUIP-	UG Labor Connections for service at UG equipment (per	\$199.80	\$0.00	\$0.00	\$0.00	\$0.00	\$199.80	2.52%
				ULAB-CONN-SEC-RISER-P	UG Labor Connections for secondary at pole riser (per	\$422.35	\$0.00	\$0.00	\$0.00	\$0.00	\$422.35	5.34%
				ULAB-PED-AG-F	UG Labor Pedestal above ground (per pedestal)	\$617.21	\$0.00	\$0.00	\$0.00	\$0.00	\$617.21	7.80%
				ULAB-RISER-MBASE-	UG Labor Riser meterbase for conversion with left hand side	\$193.86	\$0.00	\$0.00	\$0.00	\$0.00	\$193.86	2.45%
				ULAB-RISER-MBASE-F	UG Labor Riser meterbase (per riser)	\$436.19	\$0.00	\$0.00	\$0.00	\$0.00	\$436.19	5.51%
				ULAB-RISER-SM-F	UG Labor Riser conduit or uguard between 1in and 3in (per	\$1,116.69	\$0.00	\$0.00	\$0.00	\$0.00	\$1,116.69	14.11%
				ULAB-SVC-EXCOND-150-F	UG Labor Service in existing conduit > 75ft up to 150ft (per	\$1,521.24	\$0.00	\$0.00	\$0.00	\$0.00	\$1,521.24	19.22%
				ULAB-SVC-EXCOND-75-F	UG Labor Service in existing conduit up to 75ft (per service)	\$2,056.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2,056.34	25.98%
Total						\$6,876.61	\$1,038.35	\$4,395.64	\$817.58	\$0.00	\$13,128.18	100.00%

Type	Activity	Cost
		\$0.00
Capital	I	\$13,128.18
Total Cost		\$13,128.18

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36901	58.44 %
36700	28.68 %
36600	12.87 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$13128.18	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 22- Remove OH Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-1

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			R	702.00				\$2,847.83	\$0.00	\$0.00	\$2,847.83	23.19
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0		R	10.00				\$2.09	\$0.00	\$0.00	\$2.09	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		R	12.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		R	8.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		R	20.00				\$1,047.66	\$0.00	\$0.00	\$1,047.66	8.53
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		R	12.00				\$1,798.08	\$0.00	\$0.00	\$1,798.08	14.64
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		R	240.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		R	400.00				\$0.00	\$0.00	\$0.00	\$0.00	0.00
Grand Total:				702.00				\$2,847.83	\$0.00	\$0.00	\$2,847.83	23.19

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			R			\$2,847.83	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$3,277.86	100.00%
						\$0.00	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$430.03	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.09	0.06%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,047.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047.66	31.96%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$1,798.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,798.08	54.86%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total						\$2,847.83	\$430.03	\$0.00	\$0.00	\$0.00	\$0.00	\$3,277.86	100.00%

Type	Activity	Cost
		\$3,277.86
Total Cost		\$3,277.86

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	63.21 %
36500	36.79 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$3277.86	100 %

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 8- OH Service

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-1

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
OVERHEAD SECONDARY			I	702.00				\$4,750.32	\$1,489.16	\$0.00	\$6,239.48	38.68
CLAMP-DE-MSPAN-MSNGR-F	Clamp dead end on midspan messenger #4-2/0		I	10.00				\$2.09	\$85.50	\$0.00	\$87.59	0.02
CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL		I	12.00				\$0.00	\$27.44	\$0.00	\$27.44	0.00
CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL		I	8.00				\$0.00	\$12.80	\$0.00	\$12.80	0.00
OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end		I	20.00				\$1,605.26	\$0.00	\$0.00	\$1,605.26	13.07
OLAB-SVC-F	OH Labor for OH Service. Estimate per each service		I	12.00				\$3,142.97	\$0.00	\$0.00	\$3,142.97	25.59
WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with		I	240.00				\$0.00	\$320.02	\$0.00	\$320.02	0.00
WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with		I	400.00				\$0.00	\$1,043.40	\$0.00	\$1,043.40	0.00
Grand Total:				702.00				\$4,750.32	\$1,489.16	0.00	\$6,239.48	38.68

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%
						\$0.00	\$717.29	\$0.00	\$276.98	\$0.00	\$0.00	\$994.27	13.12%
				CLAMP-DE-MSPAN-	Clamp dead end on midspan messenger #4-2/0	\$2.09	\$0.00	\$85.50	\$0.00	\$0.00	\$0.00	\$87.59	0.04%
				CLAMP-DE-WDG-LG-F	Clamp dead end wedge 4/0AL	\$0.00	\$0.00	\$27.44	\$0.00	\$0.00	\$0.00	\$27.44	0.00%
				CLAMP-DE-WDG-MD-F	Clamp dead end wedge 1/0AL-2/0AL	\$0.00	\$0.00	\$12.80	\$0.00	\$0.00	\$0.00	\$12.80	0.00%
				OLAB-SEC-ATTACH-DE-F	OH Labor Secondary Wire attach dead end	\$1,605.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605.26	29.36%
				OLAB-SVC-F	OH Labor for OH Service. Estimate per each service	\$3,142.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,142.97	57.48%
				WIRE-SVC-1/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 1/0 Aluminum Wires with	\$0.00	\$0.00	\$320.02	\$0.00	\$0.00	\$0.00	\$320.02	0.00%
				WIRE-SVC-4/0-AL-TX-F	(UOP) 600V Service Triplex Wire: (2) 4/0 Aluminum Wires with	\$0.00	\$0.00	\$1,043.40	\$0.00	\$0.00	\$0.00	\$1,043.40	0.00%
Total						\$4,750.32	\$717.29	\$1,489.16	\$276.98	\$0.00	\$0.00	\$7,233.75	100.00%

Type	Activity	Cost
		\$7,233.75
Total Cost		\$7,233.75

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36902	73.80 %
36500	26.20 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$7233.75	100 %

TRENCH CREDIT

date 2/26/2026

Fixed Cost from computer study			
Trench	labor	material	total
	\$ 3,719.02	\$ -	\$ 3,719.02
subtotal			\$ 3,719.02
fleet			\$ -
engineering supervision			\$ 561.57
stores loading (Included in materials)			\$ -
total			\$ 4,280.59
total = 1000' machine trench with backfill			
		cost per foot	\$ 4.28

Detailed Cost Report-Detail

Service Area: SPETE

Work Order Number: 35628327

Version: 5- Trench Cost

Service Address: , ST PETERSBURG , FL

Work Order Owner:

GL Account: P67D-U486-69100-RSUG-MX5628327-I

Work Order Description: Rate Filings for 2023

Construction Details:

Task Type / CU Name	CU Description	Field ID	CU Action	CU Quantity	Process	Project	Activity	Labor	Materials	Service Cost	Total	Labor Hours
UNIT INFRASTRUCTURE			I	1,000.00				\$3,719.02	\$0.00	\$0.00	\$3,719.02	37.60
ULAB-TRN-18W-31IN-42IN-F	UG Labor for 18in wide Trench between 31-42in deep. Estimate Per		I	1,000.00				\$3,719.02	\$0.00	\$0.00	\$3,719.02	37.60
Grand Total:				1,000.00				\$3,719.02	\$0.00	0.00	\$3,719.02	37.60

Project Details:

Project	Process	Activity	CU	CU Name	CU Description	Labor	Labor	Material	Material	Service Cost	Service Cost	Total	Labor
			I			\$3,719.02	\$561.57	\$0.00	\$0.00	\$0.00	\$0.00	\$4,280.59	100.00%
						\$0.00	\$561.57	\$0.00	\$0.00	\$0.00	\$0.00	\$561.57	13.12%
				ULAB-TRN-18W-31IN-42IN-	UG Labor for 18in wide Trench between 31-42in deep. Estimate	\$3,719.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,719.02	86.88%
Total						\$3,719.02	\$561.57	\$0.00	\$0.00	\$0.00	\$0.00	\$4,280.59	100.00%

Type	Activity	Cost
		\$4,280.59
Total Cost		\$4,280.59

Total CIAC:

Breakdown of cost by FERC Account

FERC	Percentage
36700	100 %

Breakdown of cost by Point/Span

Point/Span	Cost	Percentage
P2	\$4280.59	100 %

**SUMMARY OF REASONS FOR CHANGES
IN UPDATED URD CHARGES**

Duke Energy Florida
Update of Schedule Changes – Tariff Section 11.03
And Underground Service Laterals – Tariff Section 11.04 & 11.05
2026 Long Filing

11.03 – Summary of cost changes for Residential Subdivision Designs

Duke Energy Florida (DEF) has not made any changes to the designs or materials as compared to the 2023 URD filing. The designs as filed meet all applicable rules in the Florida Administrative Code and the current DEF standards of construction. There is no longer a submission for high density gang services as there was in 2023. The DEF rate filing effective January 1, 2025 updated the tariff reflecting the Company no longer runs services to gang mater bases.

DEF will see a per lot charge change from \$332 to \$0 for our High-Density subdivisions where DEF is supplying and installing the conduit. The High-Density subdivision will remain at \$0 if the developer supplies and installs either the mainline conduit or the mainline and services conduit. DEF will continue to provide the design and specifications in all instances. The Low-Density subdivisions will remain at \$0 in all cases.

Material and labor costs have increased for both overhead and underground, though the overhead material and labor costs have escalated at a higher percentage than underground costs resulting in lower differential costs. This is inverse of what was observed in the 2023 filing. DEF has included a cost comparison between 2023 and 2026 filing numbers using the 210-lot subdivision to provide detail in cost changes and how it affects differential costs.

Illustration A

2026 vs 2023 filing differences	2023	2026	Difference	% Difference
Stores	17.0%	18.7%	1.7%	10.0%
Design & PM	17.3%	5.8%	-11.5%	-66.5%
Indirects	23.2%	9.2%	-14.0%	-60.3%

Illustration B

210 lot - DEF conduit	2023	2026	Difference	% Difference
OH Materials	\$ 682.10	\$ 827.74	\$ 145.64	21%
OH Labor	\$ 1,388.95	\$ 1,954.86	\$ 565.91	41%
UG Materials	\$ 1,265.21	\$ 1,298.24	\$ 33.03	3%
UG Labor	\$ 1,405.50	\$ 1,708.20	\$ 302.70	22%
OH Stores	\$ 115.96	\$ 153.96	\$ 38.00	33%
UG Stores	\$ 215.09	\$ 241.47	\$ 26.38	12%
OH indirects	\$ 561.59	\$ 294.57	\$ (267.02)	-48%
UG indirects	\$ 568.29	\$ 257.41	\$ (310.88)	-55%
Stores - OH and UG	\$ 331.05	\$ 395.43	\$ 64.38	19%
Indirects - OH and UG	\$ 1,129.88	\$ 551.98	\$ (577.90)	-51%

Looking at illustration A, Stores has changed to 18.7% which is comprised of 11.7% material handling and 7% sales tax on material costs. However, the real dollar impact has decreased differential costs due to the larger material cost increase associated with overhead. Design and Indirects reflect a real dollar decline in cost as DEF has reduced these percentages considerably. This is reflected in the approximately 60% reduction in the percentages associated with those categories. This impact has also led to a further reduction in underground costs as compared to overhead costs.

Illustration B shows a 3% percent increase in materials for underground versus 21% increase for overhead in real dollar costs. Labor for underground increased 22% versus the overhead increase of 41% in real dollar costs. Both drove a decrease in the differential between underground and overhead.

DEF has updated the differential cost from \$2.17 to \$0 per foot for feeder differential where DEF is installing the conduit. It will remain at \$0 if the customer elects to supply and install the conduit.

11.04 and 11.05 – Summary of cost changes for Residential Services

The cost for overhead to underground conversion has increased 15% when DEF installs the conduit and the cost for a new underground service has decreased 15% when DEF installs the conduit. This is reflective of the increases DEF has experienced for overhead labor and materials as compared to the underground equivalent. Because there is a value for undepreciated overhead service removal, underground conversions did not experience the same decrease as a new underground service did with higher overhead costs.