

<p align="center"><u>Docket No. 20180009-EI</u> Comprehensive Exhibit List for Entry into Hearing Record August 7, 2018</p>					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
DUKE ENERGY FLORIDA, LLC – (DIRECT)					
2	Thomas Foster	TGF-1	Crystal River Unit 3 Uprate Commission Schedules for Periods January 2017 – December 2017	1, 2, 3, 4, 5	
3	Thomas Foster	TGF-2	Crystal River Unit 3 Uprate Commission Schedules for Periods January 2018 – December 2019	1, 2, 3, 4, 5	

**Docket No. 20180009-EI
Duke Energy Florida
Exhibit No. ____ (TGF-1)**

SCHEDULE APPENDIX

EXHIBIT (TGF-1)

**DUKE ENERGY FLORIDA, LLC.
CRYSTAL RIVER UNIT 3 UPRATE
COMMISSION SCHEDULES**

**JANUARY 2017 - DECEMBER 2017
DOCKET NO. 20180009-EI**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180009-EI EXHIBIT: 2
PARTY: DUKE ENERGY FLORIDA, LLC –
(DIRECT)
DESCRIPTION: Thomas Foster TGF-1

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Crystal River Unit 3 Uprate
January 2017 - December 2017

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10	Appendix E	Summary of Contracts and Details over \$1 Million	T. G. Foster

		12-Month Total
1.	Final Costs for the Period	
	a. Carrying Cost on Unrecovered Investment	\$ 10,077,482 (2017 Detail Line 5d.)
	b. Period Exit Costs (including Sale of Assets)	(693) (2017 Detail Line 2e.)
	c. Period Other Exit / Wind-down Costs and Interest	<u>24,830 (2017 Detail Line 16d.)</u>
	d. Total Period Revenue Requirement	<u>\$ 10,101,619</u>
2.	Projected Amount for the Period (Order No. PSC 2016-0447-FOF-EI)	\$ 10,289,625 (2017 Detail Line 20)
3.	Final True-Up Amount for the Period (over)/under (Line 1d. - Line 2.)	\$ (188,006) (2017 Detail Line 21)
4.	Amortization of Unrecovered Investment and Prior Period Over/Under Balances (Order No. PSC 2016-0447-FOF-EI)	\$ 43,681,007 (2017 Detail Line 3d.)
5.	Total Revenue Requirements for 2017 (Line 1d. + Line 4.)	<u>\$ 53,782,626</u>

DUKE ENERGY FLORIDA
Nuclear Cost Recovery Clause (NCRC) - CR3 Uprate
2017 Detail - Calculation of the Revenue Requirements
January 2017 through December 2017

Witness: T.G. Foster
Docket No. 20180009-EI
Exhibit: (TGF- 1)

Line	Description	Beginning of Period Amount	Actual January 2017	Actual February 2017	Actual March 2017	Actual April 2017	Actual May 2017	Actual June 2017	Actual July 2017	Actual August 2017	Actual September 2017	Actual October 2017	Actual November 2017	Actual December 2017	Period Total
1	Uncollected Investment														
	a EPU Construction & Wind-Down Costs	377,363,975	0	0	0	0	(813)	0	0	0	0	0	0	0	(\$813)
	b Sale or Salvage of Assets	(3,029,358)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Total	374,334,617	0	0	0	0	(813)	0	0	0	0	0	0	0	(\$813)
2	Adjustments														
	a Non-Cash Accruals	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b Joint Owner Credit	(29,982,935)	0	0	0	0	67	0	0	0	0	0	0	0	67
	c Other (b)	(28,108,647)	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Adjusted System Generation Construction	316,243,034	0	0	0	0	(746)	0	0	0	0	0	0	0	(\$746)
	Retail Jurisdictional Factor : Current Year Activity	92.885%													
	Retail Jurisdictional Factor: (Beg Bal YE 2012 & POD sale)	91.683%													
	e Exit / Wind-down Costs		0	0	0	0	(693)	0	0	0	0	0	0	0	(\$693)
	f Beginning Balance - pre 2013 Investment	279,911,057	0	0	0	0	0	0	0	0	0	0	0	0	279,911,057
	g Beginning Balance - 2013 Investment	12,170,084	0	0	0	0	0	0	0	0	0	0	0	0	12,170,084
	h Collected 2014 - 2016 Portion of Regulatory Asset	(131,564,861)	0	0	0	0	0	0	0	0	0	0	0	0	(131,564,861)
	i Total Jurisdictional Unrecovered Investment	160,516,279	0	0	0	0	(693)	0	0	0	0	0	0	0	160,515,586
3	Carrying Cost on Unrecovered Investment Balance														
	a Uncollected Investment	160,516,279	0	0	0	0	(693)	0	0	0	0	0	0	0	160,515,586
	b Plant-in-Service	29,995,096	0	0	0	0	0	0	0	0	0	0	0	0	29,995,096
	c Period Recovered Wind-down / Exit Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	(693)
	d Amortization of Unrecovered Investment (a)	0	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(43,681,007)
	e Prior Period Carrying Charge Unrecovered Balance (a)	(2,163,991)	(1,983,658)	(1,803,326)	(1,622,993)	(1,442,661)	(1,262,328)	(1,081,995)	(901,663)	(721,330)	(540,998)	(360,665)	(180,333)	0	0
	f Prior Period Carrying Charge Recovered (a)	(2,163,991)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	(180,333)	0
	g Prior Period Under/(Over) Recovery (Prior Month)			(14,739)	(14,453)	(14,163)	(13,869)	(14,271)	(13,285)	(12,986)	(12,684)	(12,381)	(12,074)	(11,767)	(158,129)
	h Net Investment	\$128,357,192	\$124,897,441	\$121,422,951	\$117,948,747	\$114,474,832	\$111,000,518	\$107,527,189	\$104,054,153	\$100,581,416	\$97,108,980	\$93,636,848	\$90,165,022	\$86,693,504	\$86,682,047
4	Average Net Investment		\$126,627,317	\$123,152,826	\$119,678,622	\$116,204,708	\$112,730,740	\$109,257,064	\$105,784,028	\$102,311,291	\$98,838,855	\$95,366,724	\$91,894,898	\$88,423,380	
5	Return on Average Net Investment														
	a Equity Component	0.00387	490,048	476,601	463,156	449,712	436,268	422,825	409,384	395,945	382,506	369,069	355,633	342,198	4,993,345
	b Equity Component Grossed Up For Taxes	1.62800	797,799	775,907	754,019	732,132	710,245	688,360	666,478	644,599	622,720	600,845	578,971	557,099	8,129,174
	c Debt Component	0.00151	191,207	185,961	180,715	175,469	170,223	164,978	159,734	154,490	149,247	144,004	138,761	133,519	1,948,308
	d Total Return		989,006	961,868	934,734	907,601	880,468	853,338	826,212	799,089	771,967	744,849	717,732	690,618	10,077,482
6	Revenue Requirements for the Period (Lines 3a + 5d)		989,006	961,868	934,734	907,601	879,775	853,338	826,212	799,089	771,967	744,849	717,732	690,618	10,076,789
7	Projected Revenue Requirements for the Period (Order No. PSC 2016-0447-FOF-EI)		1,003,745	976,321	948,897	921,470	894,046	866,622	839,197	811,773	784,348	756,923	729,499	702,075	10,234,917
8	Over/Under Recovery For the Period		(\$14,739)	(\$14,453)	(\$14,163)	(\$13,869)	(\$14,271)	(\$13,285)	(\$12,986)	(\$12,684)	(\$12,381)	(\$12,074)	(\$11,767)	(\$11,457)	(\$158,129)
9	Other Exit / Wind-Down														
	a Accounting		1,742	1,770	2,188	2,087	2,209	2,119	2,167	2,146	2,013	1,744	1,987	1,456	23,628
	b Corporate Planning		319	3,473	329	901	396	107	591	180	0	0	0	0	6,296
	c Legal		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Joint Owner Credit		(169)	(431)	(207)	(246)	(214)	(183)	(227)	(191)	(165)	(143)	(163)	(120)	(2,460)
	e Total Other Exit / Wind-Down Costs		1,892	4,812	2,310	2,742	2,391	2,043	2,531	2,134	1,848	1,601	1,823	1,337	27,465
10	Jurisdictional Factor (A&G)		0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
11	Jurisdictional Amount		1,763	4,486	2,154	2,556	2,229	1,905	2,360	1,990	1,722	1,493	1,700	1,246	25,603
12	Prior Period Unrecovered Balance (a)	(122,994)	(114,135)	(105,276)	(96,417)	(87,558)	(78,699)	(69,840)	(60,981)	(52,122)	(43,263)	(34,404)	(25,545)	(16,686)	
13	Prior Period Costs Recovered (a)	(106,309)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	(8,859)	
14	Prior Month Period (Over)/Under Recovery		0	(2,865)	(129)	(2,484)	(2,070)	(2,400)	(2,729)	(2,271)	(2,633)	(2,877)	(3,124)	(2,917)	
15	Unamortized Balance	(122,994)	(114,135)	(108,141)	(99,411)	(93,035)	(86,246)	(79,787)	(73,657)	(67,069)	(60,843)	(54,861)	(49,127)	(43,185)	
16	Carrying Costs for the Period														
	a Balance Eligible for Interest		(117,683)	(110,327)	(102,764)	(96,187)	(89,561)	(83,264)	(76,907)	(70,504)	(64,411)	(58,544)	(52,706)	(46,991)	
	b Monthly Commercial Paper Rate		0.06%	0.05%	0.08%	0.07%	0.08%	0.09%	0.09%	0.09%	0.06%	0.10%	0.10%	0.13%	
	c Interest Provision		(73)	(59)	(80)	(69)	(71)	(75)	(72)	(62)	(39)	(56)	(55)	(62)	(772)
	d Total Costs and Interest (Line 11 + Line 16c)		1,691	4,427	2,073	2,488	2,158	1,830	2,288	1,927	1,683	1,437	1,645	1,184	24,830
17	Recovered (Order No. PSC 2016-0447-FOF-EI)		4,555	4,556	4,557	4,557	4,558	4,559	4,559	4,560	4,561	4,561	4,562	4,563	54,708
18	Over/Under Recovery For the Period		(2,865)	(129)	(2,484)	(2,070)	(2,400)	(2,729)	(2,271)	(2,633)	(2,877)	(3,124)	(2,917)	(3,378)	(29,877)
19	Revenue Requirements for the Period		990,697	966,295	936,807	910,088	881,933	855,167	828,500	801,016	773,651	746,286	719,377	691,802	10,101,619
20	Period Costs Recovered (Order No. PSC 2016-0447-FOF-EI)		1,008,300	980,877	953,454	926,028	898,604	871,181	843,757	816,333	788,909	761,484	734,061	706,638	10,289,625
21	Over/Under Recovery For the Period		(17,603)	(14,582)	(16,647)	(15,939)	(16,672)	(16,014)	(15,257)	(15,317)	(15,258)	(15,198)	(14,684)	(14,836)	(188,006)

(a) Please see Appendix A for Beginning Balance support and support of Amortization of Unrecovered Balance.
(b) Other line reflects cost of removal of previously existing assets.

2017 Over/Under Recovery Beginning Balance
 Line.

3b	Transferred to Plant In-service		\$	29,995,096	
		29,995,096			Exhibit TGF-2_2016 Detail (Filed March 1, 2017) Line 3b. Plant in Service
3e	Unrecovered Balance Carrying Cost		\$	(2,163,991)	
	Prior Period	(1,592,903)			Exhibit TGF-2_2016 Detail (Filed March 1, 2017) Line 3e. Prior Period Carrying Charge Unrecovered Balance
	Current Period	(571,088)			Exhibit TGF-2_2016 Detail (Filed March 1, 2017) Line 8 (Over)/Under for the Period
	Total	(2,163,991)			
3f	Prior Period Carrying Charge Recovered		\$	(2,163,991)	
	Total	(2,163,991)			Exhibit TGF-4_2017 Detail (Filed April 27, 2016) Line 3f. Prior Period Carrying Charge Recovered
	Other Exit / Wind-Down				
12	Prior Period Unrecovered Balance		\$	(122,994)	
	Prior Period	(85,354)			Exhibit TGF-2_2016 Detail (Filed March 1, 2017) Line 12 Prior Period Unrecovered Balance
	Current Period	(37,640)			Exhibit TGF-2_2016 Detail (Filed March 1, 2017) Line 18 (Over)/Under for the Period
	Total	(122,994)			
13	Prior Period Costs Recovered		\$	(106,309)	
	Total	(106,309)			Exhibit TGF-4_2017 Detail (Filed April 27, 2016) Line 11. Prior Period Costs Recovered

Line 3d. **Annual Amortization Calculation**

TGF-3 Filed March 1, 2014	YE 2013 - Actual	
1 Additions for the Period (TGF-3 Filed March 2014 - Line 3a)		292,081,140
2 Less: Transferred to Plant-in-Service (TGF-3 Filed March 2014 - Line 3b)		29,995,096
3 2013 EB Investment prior to Amortize (2014 through 2019)		262,086,044
4 Annual Amortization (2014 through 2019)	(2017 Detail Line 3d.)	43,681,007

CRYSTAL RIVER UNIT 3 UPRATE

True-Up Filing: Other Exit / Wind-Down Expenditures Allocated or Assigned to Other Recovery Mechanisms

EXPLANATION: Provide variance explanations comparing the actual system total expenditures shown on 2017 Detail Schedule with the expenditures provided to the Commission in the 2017 Detail Estimated Schedules.

Appendix B
Witness: Thomas G. Foster
Docket No. 20180009-EI
Exhibit: (TGF - 1)

COMPANY:
Duke Energy Florida

DOCKET NO.:
20180009-EI

For Year Ended 12/31/2017

Line No.	Description	(A) System Estimated/Actual	(B) System Actual	(C) Variance Amount	(D) Explanation
	Allocated or Assigned Other Exit / Wind-Down Expenditures				
1	Accounting	\$30,181	\$23,628	(\$6,552)	Fewer hours than estimated were spent on EPU Wind-Down Activities
2	Corporate Planning	13,956	6,296	(7,661)	Fewer hours than estimated were spent on EPU Wind-Down Activities
3	Legal	0	0	0	
4	<u>Total</u>	<u>\$44,137</u>	<u>\$29,924</u>	<u>(\$14,213)</u>	<u>Overall minor variance from estimated amount.</u>

Note:
System Estimate from May 1, 2017 Filing in Docket No. 20170009-EI.

	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Low-Point		Mid-Point		High-Point	
	Books	Books	Adjustments	Adjustments	Retail	Ratio	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	\$5,023,997,074	\$4,559,486,259	(\$628,289,798)	\$730,143,789	\$4,661,340,251	45.53%	9.50%	4.33%	10.50%	4.78%	11.50%	5.24%
Long Term Debt	4,279,273,292	3,883,618,459	(535,156,313)		3,348,462,145	32.70%	5.52%	1.81%	5.52%	1.81%	5.52%	1.81%
Short Term Debt	568,717,000	516,134,327	(71,122,472)	(14,788,690)	430,223,165	4.20%	0.58%	0.02%	0.58%	0.02%	0.58%	0.02%
Customer Deposits												
Active	217,238,534	217,238,534	(29,935,117)		187,303,417	1.83%	2.31%	0.04%	2.31%	0.04%	2.31%	0.04%
Inactive	1,536,624	1,536,624	(211,744)		1,324,880	0.01%						
Investment Tax Credits	1,535,925	1,393,916	(192,079)		1,201,837	0.01%						
Deferred Income Taxes	2,574,334,211	2,336,315,346	(321,940,458)	(236,465,354)	1,777,909,534	17.36%						
FAS 109 DIT - Net	(216,055,335)	(196,079,200)	27,019,395		(169,059,805)	-1.65%						
Total	\$12,450,577,325	\$11,319,644,264	(\$1,559,828,587)	\$478,889,745	\$10,238,705,423	100.00%		6.20%		6.65%		7.11%

* Daily Weighted Average

** Cost Rates Calculated Per IRS Ruling

Equity	4.78%
Debt	1.87%
Total	<u>6.65%</u>

CRYSTAL RIVER UNIT 3 UPRATE
True-Up Filing: Construction Category - Description of Monthly Cost Additions

EXPLANATION: Provide a description of the major tasks performed within the Construction category for the year.
 List generation expenses separate from transmission in the same order appearing on 2017 Detail Schedule.

Appendix D
 Witness: Thomas G. Foster
 Docket No. 20180009-EI
 Exhibit: (TGF - 1)
 (Page 1 of 2)

COMPANY:
 Duke Energy Florida

DOCKET NO.:
 20180009-EI

For Year Ended 12/31/2017

Line No.	Major Task & Description for amounts on 2017 Detail Schedule	Description
----------	---	-------------

Generation:

- | | | |
|---|------------------------------------|---|
| 1 | EPU Construction & Wind-Down Costs | Project Management Wind-Down costs |
| 2 | Sale or Salvage of Assets | Net Value received in accordance with Duke Energy Procedure AI-9010 regarding Disposition of Assets |
| 3 | Disposition | Net Value received in accordance with Duke Energy Procedure AI-9010 regarding Disposition of Assets |

Transmission:

N/A

CRYSTAL RIVER UNIT 3 UPRATE
True-Up Filing: Construction Category - Variance in Additions and Expenditures

EXPLANATION: Provide variance explanations comparing the annual system total expenditures shown on 2017 Detail Schedule with the expenditures provided to the Commission on 2017 Estimated / Actual Detail schedule. List the Generation expenses separate from Transmission in the same order appearing on 2017 Detail Schedule.

COMPANY: Duke Energy Florida

Appendix D
 Witness: T. G. Foster
 Docket No. 20180009-EI
 Duke Energy Florida
 Exhibit: (TGF - 1)
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DOCKET NO.:
 20180009-EI

For Year Ended 12/31/2017

Line No.	Construction Major Task & Description for amounts on 2017 Detail Schedule	(A) System Estimated/Actual	(B) System Actual	(C) Variance Amount	(D) Explanation
<u>Generation:</u>					
1	EPU Wind-Down Costs	\$0	(\$813)	(\$813)	A refund of a deposit paid in a prior year was returned to DEF in 2017.
2	Sale or Salvage of Assets	0	0	0	
3	Disposition	0	0	0	
4	Total Generation Costs	\$0	(\$813)	(\$813)	

Transmission:
 N/A

Note:

System Estimate from May 1, 2017 Filing in Docket No. 20170009-EI.

CRYSTAL RIVER UNIT 3 UPRATE
True-Up Filing: Summary of Contracts Executed Over \$1 Million

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a list of contracts executed in excess of \$1 million including, a description of the work, the dollar value and term of the contract, the method of vendor selection, the identity and affiliation of the vendor, and current status of the contract.

COMPANY:

Duke Energy Florida

DOCKET NO.:

20180009-EI

Appendix E
Witness: Thomas G. Foster
Docket No. 20180009-EI
Exhibit: (TGF - 1)

For Year Ended 12/31/2017

All EPU-related contracts in excess of \$1 million have been closed as of December 31, 2013. No new contracts over \$1 million were executed after December 31, 2013.

SCHEDULE APPENDIX

EXHIBIT (TGF-2)

**DUKE ENERGY FLORIDA, LLC.
CRYSTAL RIVER UNIT 3 UPRATE
COMMISSION SCHEDULES**

**JANUARY 2018 - DECEMBER 2019
DOCKET NO. 20180009-EI**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180009-EI EXHIBIT: 3
PARTY: DUKE ENERGY FLORIDA, LLC –
(DIRECT)
DESCRIPTION: Thomas Foster TGF-2

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5	2019 Detail	2019 Detail Revenue Requirement Calculations	T. G. Foster
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**CR3 Uprate
2019 Summary
Duke Energy Florida**

Witness: Thomas G. Foster
Docket No. 20180009-EI
Exhibit: (TGF- 2), page 3 of 13

(1)	Amortization of Unrecovered Balance	43,159,168	See 2019 Detail line 3d
(2)	Period Carrying Cost on Unrecovered Investment	1,614,997	See 2019 Detail line 5d
(3)	Period Exit Costs	-	See 2019 Detail line 3c
(4)	Period Other Exit / Wind-Down Costs incl. Interest	(229)	See 2019 Detail line 13d
(5)	Prior Period Over/Under Recoveries	<u>(946,639)</u>	See 2019 Detail lines: 3e and 10
(6)	Total 2019 Revenue Requirement	43,827,298	
(7)	Revenue Tax Multiplier	1.00072	
(8)	Total 2019 Projected Revenue Requirements	<u><u>43,858,854</u></u>	

DUKE ENERGY FLORIDA
Nuclear Cost Recovery Clause (NCRC) - CR3 Uprate
2018 Detail - Calculation of the Revenue Requirements
January 2018 through December 2018

Witness: T.G. Foster
Docket No. 20180009-EI
Exhibit: (TGF- 2), page 4 of 13

Line	Description	Beginning of Period Amount	Actual January 2018	Actual February 2018	Actual March 2018	Estimated April 2018	Estimated May 2018	Estimated June 2018	Estimated July 2018	Estimated August 2018	Estimated September 2018	Estimated October 2018	Estimated November 2018	Estimated December 2018	Period Total
1	Uncollected Investment														
	a EPU Construction & Wind-Down Costs	377,363,162	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b Sale or Salvage of Assets	(3,029,358)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Total	374,333,804	0	0	0	0	0	0	0	0	0	0	0	0	\$0
2	Adjustments														
	a Non-Cash Accruals	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b Joint Owner Credit	(29,982,869)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Other (b)	(28,108,647)	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Adjusted System Generation Construction (Retail Jurisdictional Factor : Current Year Activity)	316,242,288	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	Retail Jurisdictional Factor: (Beg Bal YE 2012 & POD sale)	92.885%													
	e Exit / Wind-down Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	f Beginning Balance - pre 2013 Investment	279,911,057	0	0	0	0	0	0	0	0	0	0	0	0	279,911,057
	g Beginning Balance - 2013 Investment	12,170,084	0	0	0	0	0	0	0	0	0	0	0	0	12,170,084
	h Collected 2014 - 2017 Portion of Regulatory Asset	(175,245,868)	0	0	0	0	0	0	0	0	0	0	0	0	(175,245,868)
	i Total Jurisdictional Unrecovered Investment	116,835,272	0	0	0	0	0	0	0	0	0	0	0	0	116,835,272
3	Carrying Cost on Unrecovered Investment Balance														
	a Uncollected Investment	116,835,272	0	0	0	0	0	0	0	0	0	0	0	0	116,835,272
	b Plant-in-Service	29,995,096	0	0	0	0	0	0	0	0	0	0	0	0	29,995,096
	c Period Recovered Wind-down / Exit Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Amortization of Unrecovered Investment (a)	0	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(3,640,084)	(43,681,007)	
	e Prior Period Carrying Charge Unrecovered Balance (a)	(158,129)	(145,013)	(131,896)	(118,780)	(105,664)	(92,548)	(79,432)	(66,316)	(53,200)	(40,084)	(26,968)	(13,851)	(735)	(735)
	f Prior Period Carrying Charge Recovered (a)	(157,393)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)	(13,116)
	g Prior Period Under/(Over) Recovery (Prior Month)			(96,310)	(92,837)	(89,340)	(85,821)	(82,279)	(78,711)	(75,121)	(71,509)	(67,868)	(64,206)	(60,519)	(921,329)
	h Net Investment	\$86,682,047	\$83,055,079	\$79,331,802	\$75,611,997	\$71,895,690	\$68,182,901	\$64,473,654	\$60,767,975	\$57,065,886	\$53,367,410	\$49,672,573	\$45,981,399	\$42,293,912	\$42,237,104
4	Average Net Investment		\$84,868,563	\$81,145,285	\$77,425,481	\$73,709,173	\$69,996,385	\$66,287,138	\$62,581,459	\$58,879,370	\$55,180,894	\$51,486,057	\$47,794,883	\$44,107,396	
5	Return on Average Net Investment														
	a Equity Component	0.00374	317,408	303,483	289,571	275,672	261,786	247,914	234,055	220,209	206,377	192,558	178,753	164,962	2,892,748
	b Equity Component Grossed Up For Taxes	1.33950	425,166	406,514	387,879	369,261	350,661	332,080	313,516	294,969	276,441	257,930	239,439	220,966	3,874,822
	c Debt Component	0.00167	141,384	135,182	128,985	122,794	116,609	110,429	104,256	98,088	91,927	85,772	79,623	73,479	1,288,528
	d Total Return		566,550	541,696	516,864	492,055	467,270	442,509	417,772	393,057	368,368	343,702	319,062	294,445	5,163,349
6	Revenue Requirements for the Period (Lines 3a + 5d)		566,550	541,696	516,864	492,055	467,270	442,509	417,772	393,057	368,368	343,702	319,062	294,445	5,163,350
7	Projected Revenue Requirements for the Period (Order No. PSC 2017-0445-FOF-EI)		662,860	634,533	606,203	577,876	549,549	521,220	492,892	464,566	436,236	407,909	379,581	351,253	6,084,679
8	Over/Under Recovery For the Period		(\$96,310)	(\$92,837)	(\$89,340)	(\$85,821)	(\$82,279)	(\$78,711)	(\$75,121)	(\$71,509)	(\$67,868)	(\$64,206)	(\$60,519)	(\$56,808)	(\$921,329)
9	Other Exit / Wind-Down														
	a Accounting		2,108	2,237	2,785	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	31,612
	b Corporate Planning		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Legal		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Joint Owner Credit		(173)	(184)	(229)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(2,598)
	e Total Other Exit / Wind-Down Costs		1,935	2,054	2,557	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	29,014
10	Jurisdictional Factor (A&G)		0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
11	Jurisdictional Amount		1,804	1,914	2,383	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	27,047
12	Prior Period Unrecovered Balance (a)	(46,563)	(43,704)	(40,845)	(37,986)	(35,128)	(32,269)	(29,410)	(26,551)	(23,692)	(20,833)	(17,974)	(15,115)	(12,257)	
13	Prior Period Costs Recovered (a)	(34,306)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	(2,859)	
14	Prior Month Period (Over)/Under Recovery		0	(1,467)	(1,363)	(902)	(957)	(956)	(956)	(955)	(954)	(953)	(953)	(952)	
15	Unamortized Balance	(46,563)	(43,704)	(42,312)	(40,816)	(38,858)	(36,957)	(35,054)	(33,151)	(31,247)	(29,342)	(27,436)	(25,530)	(23,623)	
16	Carrying Costs for the Period														
	a Balance Eligible for Interest		(44,232)	(42,784)	(41,053)	(39,124)	(37,222)	(35,320)	(33,416)	(31,512)	(29,608)	(27,702)	(25,796)	(23,889)	
	b Monthly Commercial Paper Rate		0.12%	0.14%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
	c Interest Provision		(54)	(58)	(64)	(61)	(58)	(55)	(52)	(49)	(46)	(43)	(40)	(37)	(615)
	d Total Costs and Interest (Line 11 + Line 16c)		1,750	1,857	2,320	2,267	2,270	2,273	2,275	2,278	2,281	2,284	2,287	2,290	26,432
17	Recovered (Order No. PSC 2017-0445-FOF-EI)		3,217	3,219	3,221	3,224	3,226	3,228	3,230	3,233	3,235	3,237	3,239	3,241	38,750
18	Over/Under Recovery For the Period		(1,467)	(1,363)	(902)	(957)	(956)	(956)	(955)	(954)	(953)	(953)	(952)	(951)	(12,318)
19	Revenue Requirements for the Period		568,301	543,553	519,183	494,322	469,540	444,781	420,047	395,335	370,649	345,987	321,349	296,735	5,189,782
20	Period Costs Recovered (Order No. PSC 2017-0445-FOF-EI)		666,077	637,752	609,425	581,099	552,775	524,448	496,123	467,798	439,471	411,146	382,820	354,494	6,123,429
21	Over/Under Recovery For the Period		(97,777)	(94,199)	(90,241)	(86,778)	(83,235)	(79,667)	(76,076)	(72,463)	(68,822)	(65,159)	(61,471)	(57,759)	(933,647)

(a) Please see Appendix A for Beginning Balance support and support of Amortization of Unrecovered Balance.
(b) Other line reflects cost of removal of previously existing assets.

DUKE ENERGY FLORIDA
Nuclear Cost Recovery Clause (NCRC) - CR3 Uprate
2019 Detail - Calculation of the Revenue Requirements
January 2019 through December 2019

Witness: T.G. Foster
Docket No. 20180009-EI
Exhibit: (TGF- 2), page 5 of 13

Line	Description	Beginning of Period Amount	Projected January 2019	Projected February 2019	Projected March 2019	Projected April 2019	Projected May 2019	Projected June 2019	Projected July 2019	Projected August 2019	Projected September 2019	Projected October 2019	Projected November 2019	Projected December 2019	Period Total
1	Uncollected Investment														
	a EPU Construction & Wind-Down Costs	377,363,162	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b Sale or Salvage of Assets	(3,029,358)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Total	374,333,804	0	0	0	0	0	0	0	0	0	0	0	0	\$0
2	Adjustments														
	a Non-Cash Accruals	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b Joint Owner Credit	(29,982,869)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Other (b)	(28,108,647)	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Adjusted System Generation Construction (Retail Jurisdictional Factor : Current Year Activity 92.885% Retail Jurisdictional Factor: (Beg Bal YE 2012 only) 91.683%)	316,242,288	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	e Exit / Wind-Down Costs for the Period		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	f Beginning Balance - pre 2013 Investment	279,911,057	0	0	0	0	0	0	0	0	0	0	0	0	279,911,057
	g Beginning Balance - 2013 Investment	12,170,084	0	0	0	0	0	0	0	0	0	0	0	0	12,170,084
	h Collected Reg Asset - 2014 through 2018	(218,926,876)	0	0	0	0	0	0	0	0	0	0	0	0	(218,926,876)
	i Total Jurisdictional Unrecovered Investment	73,154,265	0	0	0	0	0	0	0	0	0	0	0	0	73,154,265
3	Carrying Cost on Unrecovered Investment Balance														
	a Uncollected Investment	73,154,265	0	0	0	0	0	0	0	0	0	0	0	0	73,154,265
	b Plant-in-Service	29,995,096	0	0	0	0	0	0	0	0	0	0	0	0	29,995,096
	c Period Recovered Wind-down / Exit Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d Amortization of Unrecovered Investment (a)	0	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(3,596,597)	(43,159,168)
	e Prior Period Carrying Charge Unrecovered Balance (a)	(922,065)	(845,226)	(768,387)	(691,549)	(614,710)	(537,871)	(461,032)	(384,194)	(307,355)	(230,516)	(153,677)	(76,839)	0	0
	f Prior Period Carrying Charge Recovered	(922,065)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	(76,839)	0
	g Prior Period Under/(Over) Recovery		0	0	0	0	0	0	0	0	0	0	0	0	0
	h Net Investment	\$42,237,104	\$38,717,345	\$35,197,586	\$31,677,828	\$28,158,069	\$24,638,311	\$21,118,552	\$17,598,793	\$14,079,035	\$10,559,276	\$7,039,517	\$3,519,759	\$0	(\$0)
4	Average Net Investment		\$40,477,224	\$36,957,466	\$33,437,707	\$29,917,949	\$26,398,190	\$22,878,431	\$19,358,673	\$15,838,914	\$12,319,155	\$8,799,397	\$5,279,638	\$1,759,879	
5	Return on Average Net Investment														
	a Equity Component (c)	0.00343	138,837	126,764	114,691	102,619	90,546	78,473	66,400	54,327	42,255	30,182	18,109	6,036	869,239
	b Equity Component Grossed Up For Taxes	1.33950	185,971	169,800	153,628	137,458	121,286	105,114	88,942	72,771	56,600	40,429	24,257	8,085	1,164,341
	c Debt Component (c)	0.00178	71,980	65,721	59,461	53,202	46,943	40,684	34,425	28,166	21,907	15,648	9,389	3,130	450,656
	d Total Return		257,951	235,521	213,089	190,660	168,229	145,798	123,367	100,937	78,507	56,077	33,646	11,215	1,614,997
6	Projected Revenue Requirements for the Period (3a + 5d)		257,951	235,521	213,089	190,660	168,229	145,798	123,367	100,937	78,507	56,077	33,646	11,215	1,614,997
7	Other Exit / Wind-Down														
	a Accounting		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Corporate Planning		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Legal		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Joint Owner Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Total Other Exit / Wind-Down Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Jurisdictional Factor (A&G)		0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
9	Jurisdictional Amount		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Prior Period Unrecovered Balance (a)	(24,574)	(22,527)	(20,479)	(18,431)	(16,383)	(14,335)	(12,287)	(10,239)	(8,191)	(6,144)	(4,096)	(2,048)	0	
11	Prior Period Costs Recovered	(24,574)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	
12	Unamortized Balance	(24,574)	(22,527)	(20,479)	(18,431)	(16,383)	(14,335)	(12,287)	(10,239)	(8,191)	(6,144)	(4,096)	(2,048)	0	
13	Projected Carrying Costs for the Period														
	a Balance Eligible for Interest		(23,550)	(21,503)	(19,455)	(17,407)	(15,359)	(13,311)	(11,263)	(9,215)	(7,168)	(5,120)	(3,072)	(1,024)	
	b Monthly Commercial Paper Rate		0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
	c Interest Provision		(37)	(33)	(30)	(27)	(24)	(21)	(17)	(14)	(11)	(8)	(5)	(2)	(229)
	d Total Costs and Interest (Line 9 + Line 13c)		(37)	(33)	(30)	(27)	(24)	(21)	(17)	(14)	(11)	(8)	(5)	(2)	(229)
14	Projected Revenue Requirements for the Period		(37)	(33)	(30)	(27)	(24)	(21)	(17)	(14)	(11)	(8)	(5)	(2)	(229)
15	Revenue Requirements for the Period		257,915	235,487	213,059	190,633	168,205	145,778	123,350	100,922	78,496	56,069	33,641	11,214	1,614,769

(a) Please see Appendix A for Beginning Balance support and support of Amortization of Unrecovered Balance
(b) Other line reflects cost of removal of previously existing assets.
(c) The WACC used for 2019 has been adjusted in compliance with paragraph 19 of DEF's Settlement Agreement

DUKE ENERGY FLORIDA
Nuclear Cost Recovery Clause (NCRC) - CR3 Uprate
2019 Projection Filing: Estimated Rate Impact

Witness: T.G. Foster
Docket No. 20180009-EI
Exhibit: (TGF- 2), page 6 of 13

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.: 20180009-EI

EXPLANATION: Using the billing determinants and allocation factors used in the previous year's cost recovery filings, provide an estimate of the rate impact by class of the costs requested for recovery. Current billing determinants and allocation factors may be used, if available.

Exhibit: **TGF-2**
For the Year Ended: **12/31/2019**
Witness: **T.G. Foster**

Rate Class	(1) 12CP & 1/13 AD Demand Allocator	(2) Production Demand Costs \$	(3) Effective Mwh's @ Secondary Level	(4) Capacity Cost Recovery Factor (c/Kwh)	(5) Capacity Cost Recovery Factor (\$/kw-Mo)
Residential					
RS-1, RST-1, RSL-1, RSL-2, RSS-1					
Secondary	61.700%	\$27,060,836	20,593,148	0.131	
General Service Non-Demand					
GS-1, GST-1					
Secondary			2,001,248	0.102	
Primary			15,816	0.101	
Transmission			2,434	0.100	
TOTAL GS	4.692%	<u>\$2,057,846</u>	<u>2,019,498</u>		
General Service					
GS-2 Secondary	0.292%	\$128,006	177,263	0.072	
General Service Demand					
GSD-1, GSDT-1, SS-1					
Secondary			11,774,036		0.37
Primary			2,240,181		0.37
Transmission			8,362		0.36
TOTAL GSD	29.772%	<u>\$13,057,736</u>	<u>14,022,579</u>		
Curtable					
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3					
Secondary			-		0.25
Primary			136,349		0.25
Transmission			-		0.25
TOTAL CS	0.263%	<u>\$115,399</u>	<u>136,349</u>		
Interruptible					
IS-1, IST-1, IS-2, IST-2, SS-2					
Secondary			89,356		0.29
Primary			1,399,032		0.29
Transmission			431,090		0.28
TOTAL IS	3.106%	<u>\$1,362,237</u>	<u>1,919,479</u>		
Lighting					
LS-1 Secondary	0.175%	\$76,794	380,801	0.020	
	<u>100.000%</u>	<u>43,858,854</u>	<u>39,249,117</u>	<u>0.112</u>	

2018 Over/Under Recovery Beginning Balance Line.

3b Transferred to Plant In-service	\$	29,995,096	
	29,995,096	Exhibit TGF-1_2017 Detail (Filed March 1, 2018)	Line 3b. Plant in Service
3e Unrecovered Balance Carrying Cost	\$	(158,129)	
Prior Period	-	Exhibit TGF-1_2017 Detail (Filed March 1, 2018)	Line 3e. Prior Period Carrying Charge Unrecovered Balance
Current Period	(158,129)	Exhibit TGF-1_2017 Detail (Filed March 1, 2018)	Line 8 (Over)/Under for the Period
Total	(158,129)		
3f Prior Period Carrying Charge Recovered	\$	(157,393)	
Total	(157,393)	Exhibit TGF-4_2017 Detail (Filed May 1, 2017)	Line 3f. Prior Period Carrying Charge Recovered
Other Exit / Wind-Down			
12 Prior Period Unrecovered Balance	\$	(46,563)	
Prior Period	(16,686)	Exhibit TGF-1_2017 Detail (Filed March 1, 2018)	Line 12 Prior Period Unrecovered Balance
Current Period	(29,877)	Exhibit TGF-1_2017 Detail (Filed March 1, 2018)	Line 18 (Over)/Under for the Period
Total	(46,563)		
13 Prior Period Costs Recovered	\$	(34,306)	
Total	(34,306)	Exhibit TGF-4_2017 Detail (Filed May 1, 2017)	Line 11. Prior Period Costs Recovered

2019 Over/Under Recovery Beginning Balance

Regulatory Asset Carrying Cost			
3e Unrecovered Balance Carrying Cost	\$	(922,065)	
Prior Period	(735)	Line 3e of 2017 Detail	
Current Period	(921,329)	Line 8 of 2017 Detail	
Total	(922,065)		
Other Exit / Wind-Down			
10 Prior Period (Over)/Under Recovery	\$	(24,574)	
Prior Period	(12,257)	Line 12 of 2017 Detail	
Current Period	(12,318)	Line 18 of 2017 Detail	
Total	(24,574)		

Annual Amortization Calculation

TGF-3 Filed March 1, 2014		YE 2013 - Actual
1 Net Investment	Lines 2f + 2g (TGF-4) 2017 Detail	\$ 292,081,140
2 Less: Transferred to Plant-in-Service	Line 3b (TGF-4) 2017 Detail	29,995,096
3 Investment to Amortize	(2014 through 2019)	\$ 262,086,044
4 Annual Amortization (2015 -2018)	Line 3d (TGF-4) 2017 Detail & 2018 Detail	<u>\$ 43,681,007</u>
See Appendix F for Amortization Detail 2013-2019		
2018 BB Investment prior to CY Amort		\$ 86,840,176
2018 Additions		-
Total (Exclusive of Prior Period Over/Under Recoveries)		86,840,176
Less: 2018 Amortization		43,681,007
Less: Collection of Wind-Down / Exit Costs 2018		-
2018 EB Unrecovered Investment (Exclusive of Prior Period O/U Recoveries) : 2019 Amortization		<u>\$ 43,159,168</u>
(Over)/Under Recovery for the Period 2018	(2018 Detail: Line 3e & 3g)	\$ (922,065)
2018 EB Unrecovered Investment	(Period Total 2018 Detail: Line 3h)	<u>\$ 42,237,104</u>

CRYSTAL RIVER UNIT 3 UPRATE
Estimated / Actual Filing: Other Exit / Wind-Down Expenditures Allocated or Assigned to Other Recovery Mechanisms

EXPLANATION: Provide variance explanations comparing the system total expenditures shown on 2018 Detail Schedule with the expenditures provided to the Commission in the 2018 Detail Projection Schedules.

Appendix B
 Witness: Thomas G. Foster
 Docket No. 20180009-EI
 Exhibit: (TGF - 2), page 8 of 13

COMPANY:
 Duke Energy Florida

DOCKET NO.:
 20180009-EI

For Year Ended 12/31/2018

Line No.	Description	(A) System Projection	(B) System Estimated/Actual	(C) Variance Amount	(D) Explanation
Allocated or Assigned Other Exit / Wind-Down Expenditures					
1	Accounting	\$31,086	\$31,612	\$526	Minor variance from estimated amount.
2	Corporate Planning	14,375	0	(14,375)	Minor variance from estimated amount.
3	Legal	0	0	0	Minor variance from estimated amount.
4	Total	\$45,461	\$31,612	(\$13,849)	

Note:
 System Projection from May 1, 2017 Filing in Docket No. 20170009-EI.

FOR 2018	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Low-Point		Mid-Point		High-Point	
	Books	Books	Adjustments	Adjustments	Retail	Ratio	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	\$5,154,887,401	\$4,657,740,815	(\$460,633,311)	\$669,104,959	\$4,866,212,463	44.04%	9.50%	4.18%	10.50%	4.62%	11.50%	5.06%
Long Term Debt	5,467,663,019	4,940,351,791	(488,582,489)		4,451,769,302	40.29%	5.03%	2.03%	5.03%	2.03%	5.03%	2.03%
Short Term Debt	(166,901,090)	(150,804,849)	14,914,041	(30,589,866)	(166,480,674)	(1.51%)	0.58%	(0.01%)	0.58%	(0.01%)	0.58%	(0.01%)
Customer Deposits												
Active	205,654,348	205,654,348	(20,338,453)		185,315,895	1.68%	2.27%	0.04%	2.27%	0.04%	2.27%	0.04%
Inactive	1,727,299	1,727,299	(170,823)		1,556,475	0.01%						
Investment Tax Credits	3,909,058	3,532,061	(349,308)		3,182,753	0.03%	7.89%	0.00%	7.89%	0.00%	7.89%	0.00%
Deferred Income Taxes	2,656,690,875	2,400,474,842	(237,398,069)	(455,859,128)	1,707,217,645	15.45%						
Total	\$13,323,630,908	\$12,058,676,306	(\$1,192,558,412)	\$182,655,964	\$11,048,773,858	100.00%		6.24%		6.68%		7.12%

Equity	4.62%
Debt	2.06%
Total	6.68%

FOR 2019*	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Low-Point		Mid-Point		High-Point	
	Books	Books	Adjustments	Adjustments	Retail	Ratio	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	\$5,154,887,401	\$4,657,740,815	(\$460,633,311)	(13,709,489)	\$4,183,398,015	40.36%	9.50%	3.83%	10.50%	4.24%	11.50%	4.64%
Long Term Debt	5,467,663,019	4,940,351,791	(488,582,489)		4,451,769,302	42.95%	5.03%	2.16%	5.03%	2.16%	5.03%	2.16%
Short Term Debt	(166,901,090)	(150,804,849)	14,914,041	(30,589,866)	(166,480,674)	(1.61%)	0.58%	(0.01%)	0.58%	(0.01%)	0.58%	(0.01%)
Customer Deposits												
Active	205,654,348	205,654,348	(20,338,453)		185,315,895	1.79%	2.27%	0.04%	2.27%	0.04%	2.27%	0.04%
Inactive	1,727,299	1,727,299	(170,823)		1,556,475	0.02%						
Investment Tax Credits	3,909,058	3,532,061	(349,308)		3,182,753	0.03%	7.89%	0.00%	7.89%	0.00%	7.89%	0.00%
Deferred Income Taxes	2,656,690,875	2,400,474,842	(237,398,069)	(455,859,128)	1,707,217,645	16.47%						
Total	\$13,323,630,908	\$12,058,676,306	(\$1,192,558,412)	(\$500,158,483)	\$10,365,959,411	100.00%		6.03%		6.43%		6.84%

Equity	4.24%
Debt	2.19%
Total	6.43%

* The WACC used for 2019 has been adjusted in compliance with paragraph 19 of DEF's Settlement Agreement

CRYSTAL RIVER UNIT 3 UPRATE
Actual Estimated Filing: Construction Category - Description of Monthly Cost Additions

EXPLANATION: Provide a description of the major tasks performed within the Construction category for the year.
List generation expenses separate from transmission in the same order appearing on 2018 Detail Schedule.

Appendix D
Witness: Thomas G. Foster
Docket No. 20180009-EI
Exhibit: (TGF - 2), page 10 of 13
(Page 1 of 2)

COMPANY:
Duke Energy Florida

DOCKET NO.:
20180009-EI

For Year Ended 12/31/2018

Line No.	Major Task & Description for amounts on 2018 Detail Schedule	Description
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Generation:

- | | | |
|---|------------------------------------|---|
| 1 | EPU Construction & Wind-Down Costs | Project Management Wind-Down costs |
| 2 | Sale or Salvage of Assets | Net Value received in accordance with Duke Energy Procedure AI-9010 regarding Disposition of Assets |
| 3 | Disposition | Net Value received in accordance with Duke Energy Procedure AI-9010 regarding Disposition of Assets |

Transmission:

N/A

CRYSTAL RIVER UNIT 3 UPRATE
Estimated / Actual Filing: Construction Category - Variance in Additions and Expenditures

EXPLANATION: Provide variance explanations comparing the annual system total expenditures shown on 2018 Detail Schedule with the expenditures provided to the Commission on 2018 Projection Detail schedule. List the Generation expenses separate from Transmission in the same order appearing on 2018 Detail Schedule.

Appendix D
 Witness: Thomas G. Foster
 Docket No. 20180009-EI
 Exhibit: (TGF - 2), page 11 of 13
 (Page 2 of 2)

COMPANY:
 Duke Energy Florida

DOCKET NO.:
 20180009-EI

For Year Ended 12/31/2018

Line No.	Construction Major Task & Description for amounts on 2018 Detail Schedule	(A) System Projection	(B) System Estimated /Actual	(C) Variance Amount	(D) Explanation
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Generation:

1	EPU Wind-Down Costs	\$0	\$0	\$0	
2	Sale or Salvage of Assets (1)	0	0	0	
3	Disposition	0	0	0	
4	Total Generation Costs	\$0	\$0	\$0	

Transmission:

N/A

System Projection from May 1, 2017 Filing in Docket No. 20170009-EI.

CRYSTAL RIVER UNIT 3 UPRATE
Estimated/Actual & Projection Filing: Summary of Contracts Executed Over \$1 Million

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a list of contracts executed in excess of \$1 million including, a description of the work, the dollar value and term of the contract, the method of vendor selection, the identity and affiliation of the vendor, and current status of the contract.

COMPANY:

Duke Energy Florida

DOCKET NO.:

20180009-EI

Appendix E
Witness: Thomas G. Foster
Docket No. 20180009-EI
Exhibit: (TGF - 2), page 12 of 13

For Year Ended 12/31/2018

All EPU-related contracts in excess of \$1 million have been closed as of December 31, 2013. No new contracts over \$1 million were executed after December 31, 2013.

CR3 Uprate Unrecovered Investment Amortization Schedule

Exclusive of Prior Period Carrying Cost (Over)/Under Impacts, Adjustments, & Other Exit / Wind-Down Activity

Appendix F
 Witness: Thomas G. Foster
 Docket No. 20180009-EI
 Exhibit: (TGF - 2), page 13 of 13

	<u>2013</u>	<u>2014 (a)</u>	<u>2015 (b)</u>	<u>2016 (b)</u>	<u>2017 (b)</u>	<u>2018 (b)</u>	<u>2019 (c)</u>
Project Investment Transferred to Base Rates	\$ 279,911,057 (29,985,613)	\$ 292,081,140 (29,995,096)	\$ 291,592,657 (29,995,096)	\$ 290,114,852 (29,995,096)	\$ 290,114,852 (29,995,096)	\$ 290,114,159 (29,995,096)	\$ 290,114,159 (29,995,096)
Beginning Balance -- NCRC	\$ 249,925,444	\$ 262,086,044	\$ 261,597,561	\$ 260,119,756	\$ 260,119,756	\$ 260,119,063	\$ 260,119,063
Prior Period Exit Cost Recoveries	0	0	488,483	1,966,288	1,966,288	1,966,981	1,966,981
Prior Period Amortization Recovery	0	0	(44,202,846)	(87,883,854)	(131,564,861)	(175,245,868)	(218,926,876)
Beginning Balance to be Recovered	\$ 249,925,444	\$ 262,086,044	\$ 217,883,198	\$ 174,202,190	\$ 130,521,183	\$ 86,840,176	\$ 43,159,168
Exit Cost / Wind -Down Additions	12,170,084	(488,483)	(1,477,805)	0	(693)	0	0
Transfers to Base Rates	(9,483)	0	0	0	0	0	0
Period Amortization	0	44,202,846	43,681,007	43,681,007	43,681,007	43,681,007	43,159,168
Period Capital Recovery (calculated)	0	(43,714,363)	(42,203,203)	(43,681,007)	(43,680,314)	(43,681,007)	(43,159,168)
Ending Balance (calculated)	\$ 262,086,044	\$ 217,883,198	\$ 174,202,190	\$ 130,521,183	\$ 86,840,176	\$ 43,159,168	\$ -
Ending Balance (as shown on Exhibits incl. O/U)	\$ 260,788,581	\$ 216,712,648	\$ 170,579,912	\$ 128,357,192	\$ 86,682,047	\$ 42,237,839	(\$0)
<i>End of Period Carrying Cost (Over)/Under Impacts, Adjustments, & Other Exit / Wind-Down Activities, are not included in Amortization or Capital Recovery - shown for illustrative purposes only</i>							
(Over/Under)			(3,622,279)	(2,163,991)	(158,129)	(921,329)	(0)
(Over/Under) Shown in Exhibits			(3,622,279)	(2,163,991)	(158,129)	(921,329)	(0)
Variance			(0)	(0)	(0)	(0)	-

Note (a):

TGF-6 Filed May 1, 2013	<u>For 2014 Rates</u>
Estimated YE 2013 Balance	\$ 265,009,070
Estimated 2014 Wind-down Costs	208,008
Total Amount to be Amortized	<u>265,217,078</u>
Annual Amortization (2014)	\$ 44,202,846

Note (b):

TGF-3 Filed March 1, 2014	<u>YE 2013 - Actual</u>
Additions for the Period	\$ 292,081,140
Less: Transferred to Plant-in-Service	29,995,096
2013 Actual EB Investment to Amortize	<u>262,086,044</u>
Annual Amortization (2015-2018)	\$ 43,681,007

Note (c):

TGF-5 Filed May 1, 2014 (noted in Appendix A)	
Annual Amortization (2019)	\$ 43,159,168