



Matthew R. Bernier
Associate General Counsel
Duke Energy Florida, LLC.

August 30, 2019

VIA ELECTRONIC FILING

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

Re: *Environmental Cost Recovery Clause; Docket No. 20190007-EI*

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC, please find enclosed for electronic filing in the above referenced docket:

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2020 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Christopher A. Menendez and Exhibit Nos. ____ (CAM-5) and ____ (CAM-6);
- Direct Testimony of Timothy Hill;
- Direct Testimony of Jeffrey Swartz and Exhibit No. ____ (JS-1); and
- Direct Testimony of Kim Spence McDaniel.

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
Matt.Bernier@duke-energy.com

MRB/mw
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause

Docket No. 20190007-EI

Dated: August 30, 2019

**DUKE ENERGY FLORIDA, LLC'S PETITION FOR APPROVAL
OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND
2020 ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS**

Duke Energy Florida, LLC (“DEF” or the “Company”), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause (“ECRC”) factors for the period January 2020 to December 2020. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of \$18,654,948. This consists of the final true-up over-recovery of \$1,988,942 for the period from January 2018 through December 2018 and an estimated true-up over-recovery of \$16,666,006 for the current period of January 2019 through December 2019. Documentation supporting the total true-up over-recovery is provided in the testimony of Christopher A. Menendez and Exhibit No. __ (CAM-3) submitted on July 26, 2019, and Mr. Menendez’s testimony and Exhibit No. __ (CAM-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2019 through December 2019 are presented in the July 26, 2019, pre-filed testimonies of Timothy Hill, Kim McDaniel, and Jeffrey Swartz.

2. As explained in Mr. Menendez’s testimony submitted with this Petition and shown on Form 42-1P Line 5 of Mr. Menendez’s Exhibit No. __ (CAM-5), the total projected jurisdictional capital and O&M costs for the period January 2020 through December 2020 are \$30,622,607. Projected costs for specific ECRC programs for the period January 2020 through

December 2020 are presented in the pre-filed testimonies of Mr. Hill, Ms. McDaniel, Mr. Menendez, and Mr. Swartz, submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2020 to December 2020, which are designed to recover the 2018 final true-up, 2019 actual/estimated true-up, and projected 2020 costs, are presented for the Commission's review and approval in Mr. Menendez's testimony and supporting exhibits submitted with this Petition.

4. The environmental cost recovery true-up and proposed ECRC factors presented in Mr. Menendez's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

5. DEF is forecasting the retirement of the Avon Park and Higgins combustion turbine plants in 2020. With this retirement, the Above Ground Tank Secondary Containment (Projects 4.1d and 4.1i) and CAIR CT (Projects 7.2a and 7.2e) assets will also be retired. DEF proposes that the Commission approve treating these assets as a separate regulatory asset for each investment as of the month following the respective retirement for each asset. DEF currently expects a May 31, 2020 retirement for the Avon Park and Higgins stations; however, this date is subject to change, and the establishment of the regulatory asset should occur in the month following the actual retirement date. DEF requests to amortize the regulatory assets equally over one year until fully recovered. The unamortized investment balance should earn a return at DEF's WACC until such time as the investment is fully recovered.

WHEREFORE, DEF respectfully requests that the Commission approve:

1. The Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2020 through December 2020 as set forth in the

testimony and supporting exhibits of Mr. Menendez filed contemporaneously with this Petition.

2. DEF's request to create a separate regulatory asset for each of the retired Avon Park and Higgins assets (Project 4.1d, Project 4.1i, Project 7.2a and Project 7.2e) in the month following each plant's actual retirement date, approval to separately amortize each regulatory asset balance over a period of twelve (12) months, and the ability to earn a return, at DEF's Weighted Average Cost of Capital, consistent with Order No. PSC-2012-0425-PAA-EU, on the unamortized balance of the each regulatory asset until each of the respective regulatory assets are full recovered.

RESPECTFULLY SUBMITTED this 30th day of August, 2019.

s/ Matthew R. Bernier

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 30th day of August, 2019.

/s/ Matthew R. Bernier

Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER A. MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20190007-EI

August 30, 2019

Q. Please state your name and business address.

A. My name is Christopher A. Menendez. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20190007-EI?

A. Yes. I provided direct testimony on March 29, 2019, and July 26, 2019.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida, LLC’s (“DEF” or “Company”) calculation of

1 revenue requirements and Environmental Cost Recovery Clause (“ECRC”)
2 factors for customer billings for the period January 2020 through December
3 2020. My testimony also addresses capital and O&M expenses for DEF’s
4 environmental compliance activities for the year 2020.

5
6 **Q. Have you prepared or caused to be prepared under your direction,**
7 **supervision, or control any exhibits in this proceeding?**

8 A. Yes. I am sponsoring the following exhibits:

- 9 1. Exhibit No. __ (CAM-5), which consists of PSC Forms 42-1P through
10 42-8P; and
11 2. Exhibit No. __ (CAM-6), which provides details of capital projects.

12 The individuals listed below are co-sponsors of Forms 42-5P pages 1-4 and 6-23
13 as indicated in their direct testimony. I am sponsoring Form 42-5P page 5.

- 14 • Ms. McDaniel will co-sponsor Forms 42-5P pages 1-4, 6 and 8-20.
15 • Mr. Swartz and Ms. McDaniel will co-sponsor Form 42-5P page 7.
16 • Mr. Swartz will co-sponsor Form 42-5P pages 21 and 22.
17 • Mr. Hill will co-sponsor Form 42-5P page 23.

18

19 **Q. Please summarize your testimony.**

20 A. My testimony supports the approval of an average ECRC billing factor of 0.078
21 cents per kWh which includes projected jurisdictional capital and O&M revenue
22 requirements for the period January 2020 through December 2020 of
23 approximately \$30.6 million associated with a total of 18 environmental

1 projects, and a true-up over-recovery provision of approximately \$18.7 million
2 from prior periods. My testimony also supports that projected environmental
3 expenditures for 2020 are appropriate for recovery through the ECRC.

4

5 **Q. What is the total recoverable revenue requirement for the period January**
6 **2020 through December 2020?**

7 A. The total recoverable revenue requirement including true-up amounts and
8 revenue taxes is approximately \$30.6 million as shown on Form 42-1P line 5 of
9 Exhibit No. __ (CAM-5).

10

11 **Q. What is the total true-up to be applied for the period January 2020 through**
12 **December 2020?**

13 A. The total true-up applicable to this period is an over-recovery of approximately
14 \$18.7 million. This amount consists of the final true-up over-recovery of
15 approximately \$2.0 million for the period January 2018 through December
16 2018, and an estimated true-up over-recovery of approximately \$16.7 million for
17 the current period of January 2019 through December 2019. The detailed
18 calculation supporting the 2019 estimated true-up was provided on Forms 42-1E
19 through 42-8E of Exhibit No. __ (CAM-3) filed with the Commission on July
20 26, 2019.

21

22

1 **Q. Are all the costs listed on Forms 42-1P through 42-7P attributable to**
2 **environmental compliance programs previously approved by the**
3 **Commission?**

4 A. Yes, the following ECRC programs were previously approved by the
5 Commission:

6
7 The Substation and Distribution System Programs (Project 1 & 2) were
8 previously approved in Order No. PSC-2002-1735-FOF-EI.

9
10 The Pipeline Integrity Management Program (Project 3) and the Above Ground
11 Tank Secondary Containment Program (Project 4) were previously approved in
12 Order No. PSC-2003-1348-FOF-EI.

13
14 The recovery of sulfur dioxide (SO₂) Emission Allowances (Project 5) was
15 previously approved in Order No. PSC-1995-0450-FOF-EI, however, the costs
16 were moved to the ECRC docket from the Fuel docket beginning January 1,
17 2004 at the request of Staff to be consistent with the other Florida investor
18 owned utilities.

19
20 CAIR was replaced by the Cross-State Air Pollution Rule on January 1, 2015.
21 Consistent with Order No. PSC-2011-0553-FOF-EI, DEF treated the costs
22 associated with unusable NOx emission allowances as a regulatory asset and

1 amortized it over three (3) years, beginning January 1, 2015, until fully
2 recovered December 31, 2017, with a return on the unamortized investment.

3
4 The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously
5 approved in Order No. PSC-2004-0990-PAA-EI and PSC-2018-0014-FOF-EI.

6
7 DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the
8 Commission as a prudent and reasonable means of complying with the Clean
9 Air Interstate Rule and related regulatory requirements in Order No. PSC-2007-
10 0922-FOF-EI.

11
12 The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting
13 Program (Project 9) and Underground Storage Tanks Program (Project 10) were
14 previously approved in Order No. PSC-2005-1251-FOF-EI.

15
16 The Modular Cooling Tower Project (Project 11) was previously approved in
17 Order No. PSC-2007-0722-FOF-EI.

18
19 The Crystal River Thermal Discharge Compliance Project (Project 11.1) and
20 Greenhouse Gas Inventory and Reporting Project (Project 12) were previously
21 approved in Order Nos. PSC-2008-0775-FOF-EI.

22

1 The Mercury Total Maximum Loads Monitoring Program (Project 13) was
2 previously approved in Order No. PSC-2009-0759-FOF-EI.

3

4 The Hazardous Air Pollutants (HAPs) ICR Program (Project 14) was previously
5 approved in Order No. PSC-2010-0099-PAA-EI.

6

7 The Effluent Limitations Guidelines ICR Program (Project 15) was previously
8 approved in Order No. PSC-2010-0683-PAA-EI.

9

10 The Effluent Limitations Guidelines Program (Project 15.1) was previously
11 approved in Order No. PSC-2013-0606-FOF-EI.

12

13 The National Pollutant Discharge Elimination System (NPDES) Program
14 (Project 16) was previously approved in Order No. PSC-2011-0553-FOF-EI.

15

16 The Mercury & Air Toxic Standards (MATS) Program (Project 17) which
17 replaces Maximum Achievable Control Technology (MACT) was previously
18 approved in Order Nos. PSC-2011-0553-FOF-EI, PSC-2012-0432-PAA-EI and
19 PSC-2014-0173-PAA-EI.

20

21 The Coal Combustion Residual (CCR) Rule was previously approved in Order
22 No. PSC-2015-0536-FOF-EI, and Order No. PSC-2018-0594-FOF-EI.

23

1 **Q. What capital structure, components and cost rates did DEF rely on to**
2 **calculate the revenue requirement rate of return for the period January**
3 **2020 through December 2020?**

4 A. DEF used the capital structure, components and cost rates consistent with the
5 language in Order No. PSC-2012-0425-PAA-EU. As such, DEF used the rates
6 contained in its May 2019 Earnings Surveillance Report Weighted Average Cost
7 of Capital. These rates are shown on Form 42-8P, Exhibit No. ____ (CAM-5).
8 Form 42-8P includes the derivation of debt and equity components used in the
9 Return on Average Net Investment, Form 42-4P lines 7a and b.

10

11 **Q. Does DEF's Weighted Average Cost of Capital ("WACC") comply with**
12 **paragraph 19 of the 2017 Second Revised and Restated Stipulation and**
13 **Settlement Agreement ("2017 Settlement")?**

14 A. Yes. The WACC complies with paragraph 19 of the 2017 Settlement approved
15 by the Commission in Order No. PSC-2017-0421-AS-EU.

16

17 **Q. Is DEF retiring any ECRC projects?**

18 A. Yes. DEF is forecasting to retire the Avon Park and Higgins combustion turbine
19 plants in 2020. With this retirement, the Above Ground Tank Secondary
20 Containment (Projects 4.1d and 4.1i) and CAIR CT (Projects 7.2a and 7.2e)
21 assets will also be retired.

22

1 **Q. How does DEF propose to treat unrecovered ECRC costs of the Above**
2 **Ground Tank Secondary Containment and CAIR CT projects?**

3 A. Similar to the Commission’s treatment of the NOx Allowances, as approved in
4 Commission Order No. PSC-2011-0553-FOF-EI, in Docket No. 20110007-EI,
5 the Crystal River Thermal Discharge Compliance Project, as approved in
6 Commission Order No. PSC-2013-0381-PAA-EI, in Docket No. 20130091-EI,
7 and the Above Ground Tank Secondary Containment and CAIR CT (Turner), as
8 approved in Order No. PSC-2016-0535-FOF-EI in Docket No. 20160007-EI,
9 DEF proposes that the Commission approve treating these costs as a separate
10 regulatory asset for each investment as of the month following the respective
11 retirement for each asset. DEF currently expects a May 31, 2020 retirement for
12 the Avon Park and Higgins stations; however, this date is subject to change and
13 the establishment of the regulatory asset should occur in the month following the
14 actual retirement date. DEF requests to amortize the regulatory assets equally
15 over one year until fully recovered. The unamortized investment balance should
16 earn a return at DEF’s WACC until such time as the investment is fully
17 recovered.

18 The proposed amortization of the Above Ground Secondary Containment and
19 CAIR CT assets will have no effect on 2019 rates. Any over/under-recovery
20 will be part of the normal true-up process in the annual ECRC proceedings.
21 Avon Park and Higgins unrecovered Above Ground Secondary Containment
22 costs are approximately \$242k as of December 31, 2019; unrecovered CAIR CT
23 costs are approximately \$349k as of December 31, 2019.

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Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2020?

A. Yes. Form 42-2P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional O&M cost estimates for these projects of approximately \$23.5 million.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2020?

A. Yes. Form 42-3P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional capital cost estimates for these projects of approximately \$25.8 million. Form 42-4P pages 1 through 18 show detailed calculations of these costs.

Q. Have you prepared schedules providing progress reports for all environmental compliance projects?

A. Yes. Form 42-5P pages 1 through 23 of Exhibit No. __ (CAM-5) provide a description, progress summary and recoverable cost estimates for each project.

Q. What are the total projected jurisdictional costs for environmental compliance projects for the year 2020?

1 A. The total jurisdictional capital and O&M costs to be recovered through the
2 ECRC are approximately \$49.3 million. The costs are calculated on Form 42-1P
3 line 1c of Exhibit No. __ (CAM-5).

4
5 **Q. Please describe how the proposed ECRC factors are developed.**

6 A. The ECRC factors are calculated on Forms 42-6P and 42-7P of Exhibit No.
7 __ (CAM-5). The demand component of class allocation factors is calculated by
8 determining the percentage each rate class contributes to monthly system peaks
9 adjusted for losses for each rate class which is obtained from DEF's load research
10 study filed with the Commission in July 2018. The energy allocation factors are
11 calculated by determining the percentage each rate class contributes to total
12 kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the
13 calculation of the proposed ECRC billing factors by rate class.

14
15 **Q. What are DEF's proposed 2018 ECRC billing factors by the various rate
16 classes and delivery voltages?**

17 A. The calculation of DEF's proposed ECRC factors for 2020 customer billings is
18 shown on Form 42-7P in Exhibit No. __ (CAM-5) as follows:

RATE CLASS	ECRC FACTORS
Residential	0.079 cents/kWh
General Service Non-Demand @ Secondary Voltage @ Primary Voltage	0.079 cents/kWh 0.078 cents/kWh

@ Transmission Voltage	0.077 cents/kWh
General Service 100% Load Factor	0.075 cents/kWh
General Service Demand	
@ Secondary Voltage	0.076 cents/kWh
@ Primary Voltage	0.075 cents/kWh
@ Transmission Voltage	0.074 cents/kWh
Curtable	
@ Secondary Voltage	0.072 cents/kWh
@ Primary Voltage	0.071 cents/kWh
@ Transmission Voltage	0.071 cents/kWh
Interruptible	
@ Secondary Voltage	0.073 cents/kWh
@ Primary Voltage	0.072 cents/kWh
@ Transmission Voltage	0.072 cents/kWh
Lighting	0.070 cents/kWh

1 **Q. When is DEF requesting that the proposed ECRC billing factors be**
2 **effective?**

3 A. DEF is requesting that its proposed ECRC billing factors be effective with the
4 first bill group for January 2020 and continue through the last bill group for
5 December 2020.

6

7 **Q. Does this conclude your testimony?**

8 A. Yes.

Docket No. 20190007-EI

Duke Energy Florida, LLC

Witness: C. A. Menendez

Exh. No. __ (CAM-5)

Page 1 of 47

**DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P**

**January 2020 - December 2020
Calculation of Projected Period Amount**

Docket No. 20190007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2020 - December 2020

Form 42-1P

Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
Page 2 of 47

Line	Energy (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)	Total (\$)
1 Total Jurisdictional Rev Req for the Projected Period					
a Projected O&M Activities (Form 42-2P, Lines 7 through 9)	\$22,181,818	\$17,544	\$300	\$1,289,814	\$23,489,476
b Projected Capital Projects (Form 42-3P, Lines 7 through 9)	22,768,609	0	1,057	2,996,381	25,766,047
c Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	<u>44,950,427</u>	<u>17,544</u>	<u>1,357</u>	<u>4,286,195</u>	<u>49,255,523</u>
2 True-up for Estimated Over/(Under) Recovery for the Current Period January 2019 - December 2019 (Form 42-2E, Line 5 + 6 + 10)	15,805,352	(111,566)	34,850	937,370	16,666,006
3 Final True-up for the Period January 2018 - December 2018 (Form 42-1A, Line 3)	<u>2,164,200</u>	<u>(99,190)</u>	<u>(170,850)</u>	<u>94,782</u>	<u>1,988,942</u>
4 Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2020 - December 2020 (Line 1 - Line 2 - Line 3)	<u>26,980,875</u>	<u>228,300</u>	<u>137,357</u>	<u>3,254,043</u>	<u>30,600,575</u>
5 Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	<u>\$27,000,301</u>	<u>\$228,464</u>	<u>\$137,456</u>	<u>\$3,256,386</u>	<u>\$30,622,607</u>

**DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2020 - December 2020**

Form 42-2P

Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ____ (CAM-5)
Page 3 of 47

**O&M Activities
(in Dollars)**

Line	Description	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	O&M Activities - System													
1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$24,996
1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO ₂ /NO _x Emissions Allowances - Energy	1,684	1,072	899	602	1,243	1,447	1,691	1,726	1,534	1,557	811	457	14,722
6	Phase II Cooling Water Intake 316(b) - Base	0	25,200	0	25,200	0	12,200	0	5,200	0	200	0	200	68,200
6a	Phase II Cooling Water Intake 316(b) - Intm	0	25,100	0	25,100	0	12,100	0	5,100	0	100	0	100	67,600
7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River - Base	1,150,118	1,450,148	1,159,358	966,883	1,154,156	1,154,421	1,330,822	1,098,701	1,098,717	1,098,733	1,048,750	1,267,584	13,978,392
7.4	CAIR/CAMR Crystal River - Energy	427,278	272,590	448,060	228,418	522,230	637,732	776,510	904,749	705,633	489,512	223,311	33,586	5,669,608
7.4	CAIR/CAMR Crystal River - A&G	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	96,825
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	150,000	150,000	150,000	150,000	300,000	300,000	300,000	300,000	275,000	275,000	275,000	275,000	2,900,000
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Arsenic Groundwater Standard - Base	25,000	25,000	62,500	0	37,500	502,500	37,500	0	37,500	0	0	540,000	1,267,500
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	75	75	50	50	50	0	0	300
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	40,000
16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	0	0	5,500	0	5,100	0	9,300	0	5,500	0	0	25,400
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	48,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	598,000
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Coal Combustion Residual (CCR) Rule - Energy	49,200	36,700	11,700	11,700	17,700	17,200	11,700	16,700	16,700	16,700	17,700	17,200	240,900
2	Total O&M Activities - Recoverable Costs	\$1,861,431	\$2,045,962	\$1,902,669	\$1,473,554	\$2,092,981	\$2,712,927	\$2,518,451	\$2,401,677	\$2,205,285	\$1,947,503	\$1,625,724	\$2,204,279	\$24,992,444
3	Recoverable Costs Allocated to Energy	676,161	510,362	670,659	446,220	891,174	1,021,480	1,139,902	1,282,474	1,058,866	838,268	566,822	386,243	9,488,631
4	Recoverable Costs Allocated to Demand - Transm	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,996
	Recoverable Costs Allocated to Demand - Distrib (B)	0	0	0	0	0	75	75	50	50	50	0	0	300
	Recoverable Costs Allocated to Demand - Prod-Base	1,175,118	1,500,348	1,221,858	992,083	1,191,656	1,669,121	1,368,322	1,103,901	1,136,217	1,098,933	1,048,750	1,807,784	15,314,092
	Recoverable Costs Allocated to Demand - Prod-Intm	0	25,100	0	25,100	0	12,100	0	5,100	0	100	0	100	67,600
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Costs Allocated to Demand - A&G	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	8,069	96,825
5	Retail Energy Jurisdictional Factor	0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924
	Retail Production Demand 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	0.93221
7	Jurisdictional Energy Recoverable Costs (A)	635,787	484,676	644,329	426,117	847,849	977,208	1,090,548	1,234,557	1,023,792	813,057	555,031	374,776	9,107,727
8	Jurisdictional Demand Recoverable Costs - Transm (B)	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,544
	Jurisdictional Demand Recoverable Costs - Distrib (B)	0	0	0	0	0	75	75	50	50	50	0	0	300
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,091,508	1,393,599	1,134,923	921,496	1,106,870	1,550,363	1,270,966	1,025,358	1,055,375	1,020,744	974,132	1,679,160	14,224,494
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	0	18,248	0	18,248	0	8,797	0	3,708	0	73	0	73	49,147
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdictional Demand Recoverable Costs - A&G (B)	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	90,264
9	Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	\$1,736,279	\$1,905,507	\$1,788,236	\$1,374,845	\$1,963,703	\$2,545,427	\$2,370,573	\$2,272,657	\$2,088,201	\$1,842,908	\$1,538,147	\$2,062,993	\$23,489,476

Notes:
(A) Line 3 x Line 5
(B) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2020 - December 2020

Form 42-3P

Docket No. 20190007-EI
 Duke Energy Florida, LLC
 Witness: C. A. Menendez
 Exh. No. ___ (CAM-5)
 Page 4 of 47

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.1	Above Ground Tank Secondary Containment - Peaking	71,251	71,068	70,888	70,705	70,527	70,346	86,050	85,765	85,477	85,190	84,905	84,618	936,790
4.2	Above Ground Tank Secondary Containment - Base	18,531	18,511	18,492	18,472	18,452	18,432	18,413	18,393	18,375	18,355	18,335	18,316	221,077
4.3	Above Ground Tank Secondary Containment - Intm	2,050	2,046	2,043	2,040	2,037	2,033	2,030	2,026	2,023	2,019	2,017	2,013	24,377
5	SO ₂ /NO _x Emissions Allowances - Energy	20,775	20,765	20,759	20,754	20,748	20,740	20,729	20,718	20,708	20,698	20,690	20,682	248,770
6	Phase II Cooling Water Intake 316(b) - Base	38,192	41,709	44,890	47,143	48,440	48,906	49,704	50,684	51,721	52,811	53,950	55,141	653,808
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	13,242	13,222	13,201	13,178	13,157	13,136	49,853	49,595	49,337	49,079	48,820	48,564	374,744
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	670,453	669,745	669,035	668,325	667,617	666,907	666,197	665,489	664,780	664,070	663,359	662,651	7,998,628
7.4	CAIR/CAMR Crystal River AFUDC - Energy	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	76,571
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting - Distrib	89	89	88	87	87	87	87	89	89	90	90	90	1,062
10.1	Underground Storage Tanks - Base	1,186	1,184	1,182	1,180	1,179	1,176	1,175	1,172	1,171	1,168	1,167	1,166	14,106
10.2	Underground Storage Tanks - Intm	552	551	549	548	547	545	544	543	542	541	540	538	6,540
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Effluent Limitation Guidelines CRN (ELG) - Base	18,950	19,050	19,150	19,250	19,285	19,256	19,228	19,198	19,169	19,140	19,111	19,082	229,869
16	National Pollutant Discharge Elimination System (NPDES) - Intm	115,180	114,949	114,720	114,489	114,259	114,029	113,799	113,569	113,339	113,108	112,879	112,648	1,366,968
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	28,058	28,015	27,972	27,930	27,887	27,845	27,803	27,760	27,717	27,675	27,633	27,591	333,890
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,072,732	1,071,169	1,069,605	1,068,042	1,066,479	1,064,914	1,063,351	1,061,788	1,060,224	1,058,661	1,057,097	1,055,533	12,769,589
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	183,867	183,416	182,965	182,514	182,064	181,612	181,161	180,710	180,259	179,808	179,357	178,906	2,176,644
18	Coal Combustion Residual (CCR) Rule - Base	3,636	3,676	3,716	3,755	3,795	3,835	3,875	3,915	3,955	3,995	4,035	4,075	45,451
2	Total Investment Projects - Recoverable Costs	\$2,265,125	\$2,265,546	\$2,265,636	\$2,264,793	\$2,262,941	\$2,260,540	\$2,310,358	\$2,307,728	\$2,316,554	\$2,313,871	\$2,320,720	\$2,325,070	\$27,478,884
3	Recoverable Costs Allocated to Energy	1,311,813	1,309,746	1,307,682	1,305,621	1,303,559	1,301,492	1,299,425	1,297,357	1,295,289	1,293,223	1,291,158	1,289,097	15,605,464
	Recoverable Costs Allocated to Distribution Demand	89	89	88	87	87	87	87	89	89	90	90	90	1,062
4	Recoverable Costs Allocated to Demand - Production - Base	750,948	753,875	756,465	758,125	758,768	758,512	758,570	758,784	770,458	770,621	780,311	787,502	9,162,939
	Recoverable Costs Allocated to Demand - Production - Intermediate	117,782	117,546	117,312	117,077	116,843	116,607	116,373	116,138	115,904	115,668	115,436	115,199	1,397,885
	Recoverable Costs Allocated to Demand - Production - Peaking	84,493	84,290	84,089	83,883	83,684	83,482	83,280	83,078	82,876	82,674	82,472	82,270	1,311,534
5	Retail Energy Jurisdictional Factor	0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
7	Jurisdictional Energy Recoverable Costs (B)	1,233,484	1,243,829	1,256,342	1,246,802	1,240,185	1,245,085	1,243,164	1,248,884	1,252,383	1,254,330	1,264,299	1,250,826	14,979,614
	Jurisdictional Demand Recoverable Costs - Distribution (B)	89	89	88	87	87	87	87	89	89	90	90	90	1,057
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	697,518	700,237	702,643	704,184	704,782	704,544	704,598	704,797	715,640	715,791	724,792	731,471	8,510,996
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	85,631	85,459	85,289	85,118	84,948	84,777	84,607	84,436	84,266	84,094	83,925	83,753	1,016,304
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	81,049	80,854	80,662	80,464	80,273	80,425	80,273	80,425	80,273	80,425	80,273	80,425	1,258,076
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	\$2,097,771	\$2,110,468	\$2,125,023	\$2,116,655	\$2,110,275	\$2,114,917	\$2,162,819	\$2,168,048	\$2,181,696	\$2,183,101	\$2,201,381	\$2,193,893	\$25,766,047

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9; Form 42-4P, Line 5 for Projects 5 - Emission Allowances and Project 7. 4 - Reagents.
 (B) Line 3 x Line 5
 (C) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Peaking (Project 4.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (G)		0	0	0	0	0	573,906	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$8,661,298	\$8,661,298	\$8,661,298	\$8,661,298	\$8,661,298	\$8,661,298	\$8,661,298	\$8,661,298
3	Less: Accumulated Depreciation	(\$3,747,487)	(\$3,775,556)	(\$3,803,625)	(\$3,831,694)	(\$3,859,763)	(\$3,887,832)	(\$3,341,996)	(\$3,594,402)	(\$3,619,978)	(\$3,645,554)	(\$3,671,130)	(\$3,696,706)	(\$3,722,282)	
3a	Regulatory Asset Balance (G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207,929	\$189,027	\$170,125	\$151,223	\$132,321	\$113,419	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	<u>\$5,487,717</u>	<u>\$5,459,648</u>	<u>\$5,431,579</u>	<u>\$5,403,510</u>	<u>\$5,375,441</u>	<u>\$5,347,372</u>	<u>\$5,319,303</u>	<u>\$5,274,825</u>	<u>\$5,230,347</u>	<u>\$5,185,869</u>	<u>\$5,141,391</u>	<u>\$5,096,913</u>	<u>\$5,052,435</u>	
6			\$5,473,682	\$5,445,613	\$5,417,544	\$5,389,475	\$5,361,406	\$5,333,337	\$5,297,064	\$5,252,586	\$5,208,108	\$5,163,630	\$5,119,152	\$5,074,674	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	8,992	8,945	8,899	8,853	8,807	8,761	8,700	8,628	8,554	8,481	8,409	8,335	104,364
	b. Equity Component Grossed Up For Taxes	5.77%	26,314	26,178	26,044	25,907	25,775	25,640	25,463	25,250	25,036	24,822	24,609	24,396	305,434
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		28,069	28,069	28,069	28,069	28,069	28,069	25,576	25,576	25,576	25,576	25,576	25,576	321,870
	b. Amortization (G)		0	0	0	0	0	0	18,902	18,902	18,902	18,902	18,902	18,902	113,412
	c. Dismantlement		N/A												
	d. Property Taxes (D)		7,876	7,876	7,876	7,876	7,876	7,876	7,409	7,409	7,409	7,409	7,409	7,409	91,710
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$71,251	\$71,068	\$70,888	\$70,705	\$70,527	\$70,346	\$86,050	\$85,765	\$85,477	\$85,190	\$84,905	\$84,618	\$936,790
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$71,251	\$71,068	\$70,888	\$70,705	\$70,527	\$70,346	\$86,050	\$85,765	\$85,477	\$85,190	\$84,905	\$84,618	\$936,790
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		68,347	68,171	67,999	67,823	67,652	67,479	82,543	82,269	81,993	81,718	81,444	81,169	898,606
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$68,347</u>	<u>\$68,171</u>	<u>\$67,999</u>	<u>\$67,823</u>	<u>\$67,652</u>	<u>\$67,479</u>	<u>\$82,543</u>	<u>\$82,269</u>	<u>\$81,993</u>	<u>\$81,718</u>	<u>\$81,444</u>	<u>\$81,169</u>	<u>\$898,606</u>

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Projects 4.1d and 4.1i to be amortized over one year in accordance with petition filed 8/30/2019 in Docket 20190007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Base (Project 4.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039
3	Less: Accumulated Depreciation	(45,535)	(48,567)	(51,599)	(54,631)	(57,663)	(60,695)	(63,727)	(66,759)	(69,791)	(72,823)	(75,855)	(78,887)	(81,919)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,353,504	\$2,350,472	\$2,347,440	\$2,344,408	\$2,341,376	\$2,338,344	\$2,335,312	\$2,332,280	\$2,329,248	\$2,326,216	\$2,323,184	\$2,320,152	\$2,317,120	
6	Average Net Investment		\$2,351,988	\$2,348,956	\$2,345,924	\$2,342,892	\$2,339,860	\$2,336,828	\$2,333,796	\$2,330,764	\$2,327,732	\$2,324,700	\$2,321,668	\$2,318,636	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	3,863	3,858	3,854	3,849	3,843	3,838	3,833	3,828	3,824	3,819	3,813	3,808	46,030
	b. Equity Component Grossed Up For Taxes	5.77%	11,307	11,292	11,277	11,262	11,248	11,233	11,219	11,204	11,190	11,175	11,161	11,147	134,715
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	36,384
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)		329	329	329	329	329	329	329	329	329	329	329	329	3,948
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$18,531	\$18,511	\$18,492	\$18,472	\$18,452	\$18,432	\$18,413	\$18,393	\$18,375	\$18,355	\$18,335	\$18,316	\$221,077
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$18,531	\$18,511	\$18,492	\$18,472	\$18,452	\$18,432	\$18,413	\$18,393	\$18,375	\$18,355	\$18,335	\$18,316	\$221,077
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		17,213	17,194	17,176	17,158	17,139	17,121	17,103	17,084	17,068	17,049	17,030	17,013	205,347
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,213	\$17,194	\$17,176	\$17,158	\$17,139	\$17,121	\$17,103	\$17,084	\$17,068	\$17,049	\$17,030	\$17,013	\$205,347

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Form 42-4P
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Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ____ (CAM-5)
Page 7 of 47

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297
3	Less: Accumulated Depreciation	(\$85,386)	(85,911)	(86,436)	(86,961)	(87,486)	(88,011)	(88,536)	(89,061)	(89,586)	(90,111)	(90,636)	(91,161)	(91,686)	(91,686)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2+ 3 + 4)	\$204,911	\$204,386	\$203,861	\$203,336	\$202,811	\$202,286	\$201,761	\$201,236	\$200,711	\$200,186	\$199,661	\$199,136	\$198,611	\$198,611
6	Average Net Investment		\$204,649	\$204,124	\$203,599	\$203,074	\$202,549	\$202,024	\$201,499	\$200,974	\$200,449	\$199,924	\$199,399	\$198,874	\$198,874
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	336	335	334	334	333	332	331	330	329	328	328	327	3,977
	b. Equity Component Grossed Up For Taxes	5.77%	984	981	979	976	974	971	969	966	964	961	959	956	11,640
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)		205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,050	\$2,046	\$2,043	\$2,040	\$2,037	\$2,033	\$2,030	\$2,026	\$2,023	\$2,019	\$2,017	\$2,013	\$24,377
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,050	\$2,046	\$2,043	\$2,040	\$2,037	\$2,033	\$2,030	\$2,026	\$2,023	\$2,019	\$2,017	\$2,013	\$24,377
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		1,490	1,488	1,485	1,483	1,481	1,478	1,476	1,473	1,471	1,468	1,466	1,464	17,723
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,490	\$1,488	\$1,485	\$1,483	\$1,481	\$1,478	\$1,476	\$1,473	\$1,471	\$1,468	\$1,466	\$1,464	\$17,723

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0158150 SO ₂ Emission Allowance Inventory	\$3,221,762	\$3,220,079	\$3,219,007	\$3,218,107	\$3,217,506	\$3,216,262	\$3,214,815	\$3,213,124	\$3,211,398	\$3,209,864	\$3,208,308	\$3,207,497	\$3,207,040	\$3,207,040
	b. 0254020 Auctioned SO ₂ Allowance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0158170 NO _x Emission Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital	<u>\$3,221,762</u>	<u>\$3,220,079</u>	<u>\$3,219,007</u>	<u>\$3,218,107</u>	<u>\$3,217,506</u>	<u>\$3,216,262</u>	<u>\$3,214,815</u>	<u>\$3,213,124</u>	<u>\$3,211,398</u>	<u>\$3,209,864</u>	<u>\$3,208,308</u>	<u>\$3,207,497</u>	<u>\$3,207,040</u>	<u>\$3,207,040</u>
3	Average Net Investment		\$3,220,921	\$3,219,543	\$3,218,557	\$3,217,807	\$3,216,884	\$3,215,539	\$3,213,969	\$3,212,261	\$3,210,631	\$3,209,086	\$3,207,902	\$3,207,269	
4	Return on Average Net Working Capital Balance (B)														
	a. Debt Component		5,291	5,288	5,287	5,285	5,284	5,282	5,279	5,276	5,274	5,271	5,269	5,268	63,354
	b. Equity Component Grossed Up For Taxes		15,484	15,477	15,472	15,469	15,464	15,458	15,450	15,442	15,434	15,427	15,421	15,418	185,416
5	Total Return Component (C)		<u>\$20,775</u>	<u>\$20,765</u>	<u>\$20,759</u>	<u>\$20,754</u>	<u>\$20,748</u>	<u>\$20,740</u>	<u>\$20,729</u>	<u>\$20,718</u>	<u>\$20,708</u>	<u>\$20,698</u>	<u>\$20,690</u>	<u>\$20,686</u>	<u>248,770</u>
6	Expense Dr (Cr)														
	a. 0509030 SO ₂ Allowance Expense		\$1,684	\$1,072	\$899	\$602	\$1,243	\$1,447	\$1,691	\$1,726	\$1,534	\$1,557	\$811	\$457	14,722
	b. 0407426 Amortization Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0509212 NO _x Allowance Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (D)		<u>1,684</u>	<u>1,072</u>	<u>899</u>	<u>602</u>	<u>1,243</u>	<u>1,447</u>	<u>1,691</u>	<u>1,726</u>	<u>1,534</u>	<u>1,557</u>	<u>811</u>	<u>457</u>	<u>14,722</u>
8	Total System Recoverable Expenses (Lines 5 + 7)		\$22,459	\$21,837	\$21,658	\$21,356	\$21,991	\$22,187	\$22,420	\$22,444	\$22,242	\$22,255	\$21,501	\$21,143	263,492
	a. Recoverable costs allocated to Energy		\$22,459	\$21,837	\$21,658	\$21,356	\$21,991	\$22,187	\$22,420	\$22,444	\$22,242	\$22,255	\$21,501	\$21,143	263,492
	b. Recoverable costs allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
9	Energy Jurisdictional Factor		0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
10	Demand Jurisdictional Factor		N/A												
11	Retail Energy-Related Recoverable Costs (E)		\$21,118	\$20,738	\$20,808	\$20,394	\$20,922	\$21,226	\$21,450	\$21,605	\$21,505	\$21,585	\$21,053	\$20,515	252,919
12	Retail Demand-Related Recoverable Costs (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		<u>\$ 21,118</u>	<u>\$ 20,738</u>	<u>\$ 20,808</u>	<u>\$ 20,394</u>	<u>\$ 20,922</u>	<u>\$ 21,226</u>	<u>\$ 21,450</u>	<u>\$ 21,605</u>	<u>\$ 21,505</u>	<u>\$ 21,585</u>	<u>\$ 21,053</u>	<u>\$ 20,515</u>	<u>\$ 252,919</u>

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 5 is reported on Capital Schedule
- (D) Line 7 is reported on O&M Schedule
- (E) Line 8a x Line 9
- (F) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base (Project 6)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$479,225	\$611,225	\$375,225	\$323,225	\$79,225	\$65,225	\$182,000	\$122,000	\$248,654	\$42,312	\$2,328,664	\$43,020	\$4,900,000
	b. Clearings to Plant		0	0	0	0	0	0	0	0	8,167,876	42,312	2,328,664	43,020	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	8,167,876	8,210,188	10,538,852	10,581,872	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(10,115)	(20,282)	(33,333)	(46,437)	
4	CWIP - Non-Interest Bearing	5,681,872	6,161,097	6,772,322	7,147,547	7,470,772	7,549,997	7,615,222	7,797,222	7,919,222	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$5,681,872	\$6,161,097	\$6,772,322	\$7,147,547	\$7,470,772	\$7,549,997	\$7,615,222	\$7,797,222	\$7,919,222	\$8,157,761	\$8,189,906	\$10,505,519	\$10,535,435	
6	Average Net Investment		\$5,921,485	\$6,466,710	\$6,959,935	\$7,309,160	\$7,510,385	\$7,582,610	\$7,706,222	\$7,858,222	\$8,038,492	\$8,173,834	\$9,347,713	\$10,520,477	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	9,726	10,622	11,432	12,006	12,336	12,455	12,658	12,908	13,204	13,426	15,354	17,281	153,408
	b. Equity Component Grossed Up For Taxes	5.77%	28,466	31,087	33,458	35,137	36,104	36,451	37,046	37,776	38,643	39,293	44,937	50,574	448,972
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	1.4860%	0	0	0	0	0	0	0	0	10,115	10,167	13,051	13,104	46,437
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.001703	0	0	0	0	0	0	0	0	1,159	1,165	1,165	1,502	4,991
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$38,192	\$41,709	\$44,890	\$47,143	\$48,440	\$48,906	\$49,704	\$50,684	\$63,121	\$64,051	\$74,507	\$82,461	653,808
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		38,192	41,709	44,890	47,143	48,440	48,906	49,704	50,684	63,121	64,051	74,507	82,461	653,808
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		35,475	38,741	41,696	43,789	44,993	45,426	46,168	47,078	58,630	59,494	69,206	76,594	607,290
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$35,475	\$38,741	\$41,696	\$43,789	\$44,993	\$45,426	\$46,168	\$47,078	\$58,630	\$59,494	\$69,206	\$76,594	\$607,290

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (G)		0	0	0	0	0	508,952	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,293,144	\$1,293,144	\$1,293,144	\$1,293,144	\$1,293,144	\$1,293,144	\$1,293,144	\$1,293,144
3	Less: Accumulated Depreciation	(\$492,777)	(496,191)	(499,605)	(503,019)	(506,433)	(509,847)	\$108,038	(\$347,628)	(\$349,799)	(\$351,970)	(\$354,141)	(\$356,312)	(358,483)	
3a	Regulatory Asset Balance (G)	\$0	0	0	0	0	0	0	415,704	377,913	340,122	302,331	264,540	226,749	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,309,319	\$1,305,905	\$1,302,491	\$1,299,077	\$1,295,663	\$1,292,249	\$1,401,182	\$1,361,220	\$1,321,258	\$1,281,296	\$1,241,334	\$1,201,372	\$1,161,410	
6			\$1,307,612	\$1,304,198	\$1,300,784	\$1,297,370	\$1,293,956	\$1,346,715	\$1,381,201	\$1,341,239	\$1,301,277	\$1,261,315	\$1,221,353	\$1,181,391	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	2,146	2,143	2,137	2,131	2,126	2,212	2,269	2,203	2,137	2,072	2,006	1,941	25,523
	b. Equity Component Grossed Up For Taxes	5.77%	6,286	6,269	6,254	6,237	6,221	6,474	6,640	6,448	6,256	6,063	5,870	5,679	74,697
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,414	3,414	3,414	3,414	3,414	3,414	2,171	2,171	2,171	2,171	2,171	2,171	33,510
	b. Amortization (G)		0	0	0	0	0	0	37,791	37,791	37,791	37,791	37,791	37,791	226,746
	c. Dismantlement		N/A												
	d. Property Taxes (D)		1,396	1,396	1,396	1,396	1,396	1,396	982	982	982	982	982	982	14,268
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$13,242	\$13,222	\$13,201	\$13,178	\$13,157	\$13,496	\$49,853	\$49,595	\$49,337	\$49,079	\$48,820	\$48,564	374,744
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$13,242	\$13,222	\$13,201	\$13,178	\$13,157	\$13,496	\$49,853	\$49,595	\$49,337	\$49,079	\$48,820	\$48,564	374,744
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		12,702	12,683	12,663	12,641	12,621	12,946	47,821	47,574	47,326	47,079	46,830	46,585	359,469
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,702	\$12,683	\$12,663	\$12,641	\$12,621	\$12,946	\$47,821	\$47,574	\$47,326	\$47,079	\$46,830	\$46,585	\$359,469

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Projects 7.2a and 7.2e to be amortized over one year in accordance with petition filed 8/30/2019 in Docket 20190007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Form 42-4P
Page 7 of 17

Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
Page 11 of 47

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393	\$86,619,393
3	Less: Accumulated Depreciation	(\$1,572,642)	(\$1,682,625)	(\$1,792,608)	(\$1,902,591)	(\$2,012,574)	(\$2,122,557)	(\$2,232,540)	(\$2,342,523)	(\$2,452,506)	(\$2,562,489)	(\$2,672,472)	(\$2,782,455)	(\$2,892,438)	(\$2,892,438)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$85,046,752	\$84,936,769	\$84,826,786	\$84,716,803	\$84,606,820	\$84,496,837	\$84,386,854	\$84,276,871	\$84,166,888	\$84,056,905	\$83,946,922	\$83,836,939	\$83,726,956	\$83,726,956
6	Average Net Investment		\$84,991,760	\$84,881,777	\$84,771,794	\$84,661,811	\$84,551,828	\$84,441,845	\$84,331,862	\$84,221,879	\$84,111,896	\$84,001,913	\$83,891,930	\$83,781,947	\$83,781,947
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	139,604	139,424	139,244	139,062	138,883	138,702	138,520	138,340	138,160	137,979	137,797	137,618	1,663,333
	b. Equity Component Grossed Up For Taxes	5.77%	408,574	408,046	407,516	406,988	406,459	405,930	405,402	404,874	404,345	403,816	403,287	402,758	4,867,995
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		109,983	109,983	109,983	109,983	109,983	109,983	109,983	109,983	109,983	109,983	109,983	109,983	1,319,796
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)		12,292	12,292	12,292	12,292	12,292	12,292	12,292	12,292	12,292	12,292	12,292	12,292	147,504
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$670,453	\$669,745	\$669,035	\$668,325	\$667,617	\$666,907	\$666,197	\$665,489	\$664,780	\$664,070	\$663,359	\$662,651	7,998,628
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$670,453	\$669,745	\$669,035	\$668,325	\$667,617	\$666,907	\$666,197	\$665,489	\$664,780	\$664,070	\$663,359	\$662,651	7,998,628
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		622,750	622,093	621,433	620,774	620,116	619,457	618,797	618,139	617,481	616,821	616,161	615,503	7,429,526
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$622,750	\$622,093	\$621,433	\$620,774	\$620,116	\$619,457	\$618,797	\$618,139	\$617,481	\$616,821	\$616,161	\$615,503	\$7,429,526

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Working Capital, Dr (Cr)														
	a. 0154401 Ammonia Inventory	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	\$74,941	74,941
	b. 0154200 Limestone Inventory	\$914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386	914,386
2	Total Working Capital	\$989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326
3	Average Net Investment		989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	989,326	
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	\$19,500
	b. Equity Component Grossed Up For Taxes		4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	57,071
5	Total Return Component (B)		6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	76,571
6															
	a. 0502010 Ammonia Expense		117,700	41,100	136,900	116,500	130,700	186,800	226,500	246,100	193,000	177,800	25,600	25,600	1,624,300
	b. 0502040 Limestone Expense		243,900	201,298	220,085	38,140	314,937	325,848	383,594	475,632	374,516	186,395	201,945	12,220	2,978,508
	c. 0502050 Dibasic Acid Expense		900	300	1,100	900	1,000	1,500	1,700	1,900	1,500	1,400	200	200	12,600
	d. 0502070 Gypsum Disposal/Sale		(34,022)	(4,608)	(24,525)	(24,522)	(34,907)	(33,916)	(26,083)	(26,083)	(26,083)	(26,083)	(26,083)	(26,083)	(313,000)
	e. 0502040 Hydrated Lime Expense		98,800	34,500	114,500	97,400	110,500	157,500	190,800	207,200	162,700	150,000	21,650	21,650	1,367,200
	f. 0502300 Caustic Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (C)		427,278	272,590	448,060	228,418	522,230	637,732	776,510	904,749	705,633	489,512	223,311	33,586	5,669,608
8	Total System Recoverable Expenses (Lines 5 + 7)		\$433,658	\$278,971	\$454,441	\$234,799	\$528,611	\$644,113	\$782,891	\$911,129	\$712,013	\$495,893	\$229,692	\$39,967	\$5,746,180
	a. Recoverable Costs Allocated to Energy		433,658	278,971	454,441	234,799	528,611	644,113	782,891	911,129	712,013	495,893	229,692	39,967	5,746,180
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Energy Jurisdictional Factor		0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
10	Demand Jurisdictional Factor		N/A												
11	Retail Energy-Related Recoverable Costs (D)		407,765	264,931	436,599	224,221	502,912	616,197	748,995	877,087	688,428	480,979	224,914	38,781	5,511,808
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 407,765	\$ 264,931	\$ 436,599	\$ 224,221	\$ 502,912	\$ 616,197	\$ 748,995	\$ 877,087	\$ 688,428	\$ 480,979	\$ 224,914	\$ 38,781	\$ 5,511,808

Notes:

- (A) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$75	\$75	\$50	\$50	\$50	\$0	\$0	\$300
	b. Clearings to Plant		0	0	0	0	0	75	75	50	50	50	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$11,724	11,724	11,724	11,724	11,724	11,724	11,799	11,874	11,924	11,974	12,024	12,024	12,024	
3	Less: Accumulated Depreciation	(4,051)	(4,081)	(4,111)	(4,141)	(4,171)	(4,201)	(4,231)	(4,261)	(4,291)	(4,321)	(4,352)	(4,383)	(4,414)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$7,673	\$7,643	\$7,613	\$7,583	\$7,553	\$7,523	\$7,568	\$7,613	\$7,633	\$7,653	\$7,672	\$7,641	\$7,610	
6	Average Net Investment		\$7,658	\$7,628	\$7,598	\$7,568	\$7,538	\$7,546	\$7,591	\$7,623	\$7,643	\$7,663	\$7,657	\$7,626	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	13	13	12	12	12	12	12	13	13	13	13	13	151
	b. Equity Component Grossed Up For Taxes	5.77%	37	37	37	36	36	36	36	37	37	37	37	37	440
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.0658%	30	30	30	30	30	30	30	30	30	31	31	31	363
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.009414	9	9	9	9	9	9	9	9	9	9	9	9	108
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$89	\$89	\$88	\$87	\$87	\$87	\$87	\$89	\$89	\$90	\$90	\$90	1,062
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$89	\$89	\$88	\$87	\$87	\$87	\$87	\$89	\$89	\$90	\$90	\$90	1,062
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - (Distribution)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		89	89	88	87	87	87	87	89	89	90	90	90	1,057
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$89	\$89	\$88	\$87	\$87	\$87	\$87	\$89	\$89	\$90	\$90	\$90	\$1,057

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941
3	Less: Accumulated Depreciation	(49,552)	(49,848)	(50,144)	(50,440)	(50,736)	(51,032)	(51,328)	(51,624)	(51,920)	(52,216)	(52,512)	(52,808)	(53,104)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$119,389	\$119,093	\$118,797	\$118,501	\$118,205	\$117,909	\$117,613	\$117,317	\$117,021	\$116,725	\$116,429	\$116,133	\$115,837	
6	Average Net Investment		\$119,241	\$118,945	\$118,649	\$118,353	\$118,057	\$117,761	\$117,465	\$117,169	\$116,873	\$116,577	\$116,281	\$115,985	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	196	195	195	194	194	193	193	192	192	191	191	191	2,317
	b. Equity Component Grossed Up For Taxes	5.77%	573	572	570	569	568	566	565	563	562	560	559	558	6,785
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1000%	296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.008573	121	121	121	121	121	121	121	121	121	121	121	121	1,452
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,186	\$1,184	\$1,182	\$1,180	\$1,179	\$1,176	\$1,175	\$1,172	\$1,171	\$1,168	\$1,167	\$1,166	14,106
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,186	\$1,184	\$1,182	\$1,180	\$1,179	\$1,176	\$1,175	\$1,172	\$1,171	\$1,168	\$1,167	\$1,166	14,106
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		1,102	1,100	1,098	1,096	1,095	1,092	1,091	1,089	1,088	1,085	1,084	1,083	13,102
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,102	\$1,100	\$1,098	\$1,096	\$1,095	\$1,092	\$1,091	\$1,089	\$1,088	\$1,085	\$1,084	\$1,083	\$13,102

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(31,529)	(31,732)	(31,935)	(32,138)	(32,341)	(32,544)	(32,747)	(32,950)	(33,153)	(33,356)	(33,559)	(33,762)	(33,965)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$44,477	\$44,274	\$44,071	\$43,868	\$43,665	\$43,462	\$43,259	\$43,056	\$42,853	\$42,650	\$42,447	\$42,244	\$42,041	
6	Average Net Investment		\$44,376	\$44,173	\$43,970	\$43,767	\$43,564	\$43,361	\$43,158	\$42,955	\$42,752	\$42,549	\$42,346	\$42,143	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	73	73	72	72	72	71	71	71	70	70	70	69	854
	b. Equity Component Grossed Up For Taxes	5.77%	213	212	211	210	209	208	207	206	206	205	204	203	2,494
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.2000%	203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Tax (D)	0.009890	63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$552	\$551	\$549	\$548	\$547	\$545	\$544	\$543	\$542	\$541	\$540	\$538	6,540
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$552	\$551	\$549	\$548	\$547	\$545	\$544	\$543	\$542	\$541	\$540	\$538	6,540
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		401	401	399	398	398	396	396	395	394	393	393	391	4,755
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$401	\$401	\$399	\$398	\$398	\$396	\$396	\$395	\$394	\$393	\$393	\$391	\$4,755

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: Effluent Limitation Guidelines CRN - Base (Project 15.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	2,191,682	
3	Less: Accumulated Depreciation	(8,934)	(13,445)	(17,956)	(22,467)	(26,978)	(31,489)	(36,000)	(40,511)	(45,022)	(49,533)	(54,044)	(58,555)	(63,066)	
4	CWIP - Non-Interest Bearing	0	20,000	40,000	60,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	
5	Net Investment (Lines 2 + 3 + 4)	\$2,182,748	\$2,198,237	\$2,213,726	\$2,229,215	\$2,244,704	\$2,240,193	\$2,235,682	\$2,231,171	\$2,226,660	\$2,222,149	\$2,217,638	\$2,213,127	\$2,208,616	
6	Average Net Investment		\$2,190,493	\$2,205,982	\$2,221,471	\$2,236,960	\$2,242,449	\$2,237,938	\$2,233,427	\$2,228,916	\$2,224,405	\$2,219,894	\$2,215,383	\$2,210,872	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	3,598	3,623	3,649	3,674	3,683	3,676	3,669	3,661	3,654	3,646	3,639	3,632	43,804
	b. Equity Component Grossed Up For Taxes	5.77%	10,530	10,605	10,679	10,754	10,780	10,758	10,737	10,715	10,693	10,672	10,650	10,628	128,201
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.4700%	4,511	4,511	4,511	4,511	4,511	4,511	4,511	4,511	4,511	4,511	4,511	4,511	54,132
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.001703	311	311	311	311	311	311	311	311	311	311	311	311	3,732
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$18,950	\$19,050	\$19,150	\$19,250	\$19,285	\$19,256	\$19,228	\$19,198	\$19,169	\$19,140	\$19,111	\$19,082	229,869
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		18,950	19,050	19,150	19,250	19,285	19,256	19,228	19,198	19,169	19,140	19,111	19,082	229,869
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		17,602	17,695	17,787	17,880	17,913	17,886	17,860	17,832	17,805	17,778	17,751	17,724	213,514
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,602	\$17,695	\$17,787	\$17,880	\$17,913	\$17,886	\$17,860	\$17,832	\$17,805	\$17,778	\$17,751	\$17,724	\$213,514

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	
3	Less: Accumulated Depreciation	(2,144,574)	(2,180,246)	(2,215,918)	(2,251,590)	(2,287,262)	(2,322,934)	(2,358,606)	(2,394,278)	(2,429,950)	(2,465,622)	(2,501,294)	(2,536,966)	(2,572,638)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$10,697,296	\$10,661,624	\$10,625,952	\$10,590,280	\$10,554,608	\$10,518,936	\$10,483,264	\$10,447,592	\$10,411,920	\$10,376,248	\$10,340,576	\$10,304,904	\$10,269,232	
6	Average Net Investment		\$10,679,460	\$10,643,788	\$10,608,116	\$10,572,444	\$10,536,772	\$10,501,100	\$10,465,428	\$10,429,756	\$10,394,084	\$10,358,412	\$10,322,740	\$10,287,068	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	17,542	17,483	17,425	17,366	17,307	17,249	17,190	17,132	17,073	17,014	16,956	16,897	206,634
	b. Equity Component Grossed Up For Taxes	5.77%	51,339	51,167	50,996	50,824	50,653	50,481	50,310	50,138	49,967	49,795	49,624	49,452	604,746
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.333%	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.009930	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	127,524
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$115,180	\$114,949	\$114,720	\$114,489	\$114,259	\$114,029	\$113,799	\$113,569	\$113,339	\$113,108	\$112,879	\$112,648	1,366,968
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$115,180	\$114,949	\$114,720	\$114,489	\$114,259	\$114,029	\$113,799	\$113,569	\$113,339	\$113,108	\$112,879	\$112,648	1,366,968
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		83,739	83,571	83,405	83,237	83,070	82,903	82,735	82,568	82,401	82,233	82,066	81,898	993,827
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$83,739	\$83,571	\$83,405	\$83,237	\$83,070	\$82,903	\$82,735	\$82,568	\$82,401	\$82,233	\$82,066	\$81,898	\$993,827

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	
3	Less: Accumulated Depreciation	(345,965)	(352,547)	(359,129)	(365,711)	(372,293)	(378,875)	(385,457)	(392,039)	(398,621)	(405,203)	(411,785)	(418,367)	(424,949)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$3,344,222	\$3,337,640	\$3,331,058	\$3,324,476	\$3,317,894	\$3,311,312	\$3,304,730	\$3,298,148	\$3,291,566	\$3,284,984	\$3,278,402	\$3,271,820	\$3,265,238	
6	Average Net Investment		\$3,340,931	\$3,334,349	\$3,327,767	\$3,321,185	\$3,314,603	\$3,308,021	\$3,301,439	\$3,294,857	\$3,288,275	\$3,281,693	\$3,275,111	\$3,268,529	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	5,488	5,477	5,466	5,455	5,444	5,434	5,423	5,412	5,401	5,390	5,380	5,369	65,139
	b. Equity Component Grossed Up For Taxes	5.77%	16,061	16,029	15,997	15,966	15,934	15,902	15,871	15,839	15,807	15,776	15,744	15,713	190,639
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) Blended		6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	78,984
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D) 0.001703		524	524	524	524	524	524	524	524	524	524	524	524	6,288
	e. Other (E)		(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(7,160)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$28,058	\$28,015	\$27,972	\$27,930	\$27,887	\$27,845	\$27,803	\$27,760	\$27,717	\$27,675	\$27,633	\$27,591	333,890
	a. Recoverable Costs Allocated to Energy		28,058	28,015	27,972	27,930	27,887	27,845	27,803	27,760	27,717	27,675	27,633	27,591	333,890
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
11	Demand Jurisdictional Factor		N/A												
12	Retail Energy-Related Recoverable Costs (F)		\$26,383	\$26,605	\$26,874	\$26,672	\$26,532	\$26,639	\$26,600	\$26,723	\$26,799	\$26,843	\$27,059	\$26,772	\$320,501
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,383	\$26,605	\$26,874	\$26,672	\$26,532	\$26,639	\$26,600	\$26,723	\$26,799	\$26,843	\$27,059	\$26,772	\$320,501

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267
3	Less: Accumulated Depreciation	(17,457,598)	(17,700,012)	(17,942,426)	(18,184,840)	(18,427,254)	(18,669,668)	(18,912,082)	(19,154,496)	(19,396,910)	(19,639,324)	(19,881,738)	(20,124,152)	(20,366,566)	
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$116,460,669	\$116,218,255	\$115,975,841	\$115,733,427	\$115,491,013	\$115,248,599	\$115,006,185	\$114,763,771	\$114,521,357	\$114,278,943	\$114,036,529	\$113,794,115	\$113,551,701	
6	Average Net Investment		\$116,339,462	\$116,097,048	\$115,854,634	\$115,612,220	\$115,369,806	\$115,127,392	\$114,884,978	\$114,642,564	\$114,400,150	\$114,157,736	\$113,915,322	\$113,672,908	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	191,095	190,697	190,299	189,901	189,503	189,104	188,706	188,308	187,910	187,512	187,113	186,715	2,266,863
	b. Equity Component Grossed Up For Taxes	5.77%	559,270	558,105	556,939	555,774	554,609	553,443	552,278	551,113	549,947	548,782	547,617	546,451	6,634,328
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1722%	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	2,908,968
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.008490	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	1,136,964
	e. Other (E)		(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(177,534)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,072,732	\$1,071,169	\$1,069,605	\$1,068,042	\$1,066,479	\$1,064,914	\$1,063,351	\$1,061,788	\$1,060,224	\$1,058,661	\$1,057,097	\$1,055,533	12,769,589
	a. Recoverable Costs Allocated to Energy		1,072,732	1,071,169	1,069,605	1,068,042	1,066,479	1,064,914	1,063,351	1,061,788	1,060,224	1,058,661	1,057,097	1,055,533	12,769,589
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
11	Demand Jurisdictional Factor		N/A												
12	Retail Energy-Related Recoverable Costs (F)		\$1,008,678	\$1,017,258	\$1,027,611	\$1,019,925	\$1,014,631	\$1,018,760	\$1,017,311	\$1,022,116	\$1,025,104	\$1,026,821	\$1,035,107	\$1,024,195	\$12,257,517
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,008,678	\$1,017,258	\$1,027,611	\$1,019,925	\$1,014,631	\$1,018,760	\$1,017,311	\$1,022,116	\$1,025,104	\$1,026,821	\$1,035,107	\$1,024,195	\$12,257,517

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 1 & 2 - Energy (Project 17.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074
3	Less: Accumulated Depreciation	(3,846,197)	(3,916,130)	(3,986,063)	(4,055,996)	(4,125,929)	(4,195,862)	(4,265,795)	(4,335,728)	(4,405,661)	(4,475,594)	(4,545,527)	(4,615,460)	(4,685,393)	(4,685,393)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$18,834,877	\$18,764,944	\$18,695,011	\$18,625,078	\$18,555,145	\$18,485,212	\$18,415,279	\$18,345,346	\$18,275,413	\$18,205,480	\$18,135,547	\$18,065,614	\$17,995,681	
6	Average Net Investment		\$18,799,910	\$18,729,977	\$18,660,044	\$18,590,111	\$18,520,178	\$18,450,245	\$18,380,312	\$18,310,379	\$18,240,446	\$18,170,513	\$18,100,580	\$18,030,647	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	30,880	30,765	30,650	30,535	30,421	30,306	30,191	30,076	29,961	29,846	29,731	29,617	362,979
	b. Equity Component Grossed Up For Taxes	5.77%	90,375	90,039	89,703	89,367	89,031	88,694	88,358	88,022	87,686	87,350	87,014	86,677	1,062,316
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.7000%	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	839,196
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.001703	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	38,628
	e. Other (E)		(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(126,475)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$183,867	\$183,416	\$182,965	\$182,514	\$182,064	\$181,612	\$181,161	\$180,710	\$180,259	\$179,808	\$179,357	\$178,906	2,176,644
	a. Recoverable Costs Allocated to Energy		183,867	183,416	182,965	182,514	182,064	181,612	181,161	180,710	180,259	179,808	179,357	178,906	2,176,644
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.94029	0.94967	0.96074	0.95495	0.95138	0.95666	0.95670	0.96264	0.96688	0.96993	0.97920	0.97031	
11	Demand Jurisdictional Factor		N/A												
12	Retail Energy-Related Recoverable Costs (F)		\$172,889	\$174,185	\$175,782	\$174,292	\$173,213	\$173,741	\$173,318	\$173,958	\$174,288	\$174,401	\$175,626	\$173,595	\$2,089,288
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$172,889	\$174,185	\$175,782	\$174,292	\$173,213	\$173,741	\$173,318	\$173,958	\$174,288	\$174,401	\$175,626	\$173,595	\$2,089,288

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

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Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Base (Project 18)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$42,000
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090
3	Less: Accumulated Depreciation (A)	(\$20,246)	(21,052)	(21,858)	(22,664)	(23,470)	(24,276)	(25,082)	(25,888)	(26,694)	(27,500)	(28,306)	(29,112)	(29,918)	(29,918)
4	CWIP - Non-Interest Bearing	0	7,000	14,000	21,000	28,000	35,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
5	Net Investment (Lines 2 + 3 + 4)	\$425,844	\$432,038	\$438,232	\$444,426	\$450,620	\$456,814	\$463,008	\$462,202	\$461,396	\$460,590	\$459,784	\$458,978	\$458,172	
6	Average Net Investment		\$428,941	\$435,135	\$441,329	\$447,523	\$453,717	\$459,911	\$462,605	\$461,799	\$460,993	\$460,187	\$459,381	\$458,575	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.97%	705	715	725	735	745	755	760	759	757	756	755	753	8,920
	b. Equity Component Grossed Up For Taxes	5.77%	2,062	2,092	2,122	2,151	2,181	2,211	2,224	2,220	2,216	2,212	2,208	2,204	26,103
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1695%	806	806	806	806	806	806	806	806	806	806	806	806	9,672
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes (D)	0.001703	63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,636	\$3,676	\$3,716	\$3,755	\$3,795	\$3,835	\$3,853	\$3,848	\$3,842	\$3,837	\$3,832	\$3,826	45,451
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3,636	3,676	3,716	3,755	3,795	3,835	3,853	3,848	3,842	3,837	3,832	3,826	45,451
10	Energy Jurisdictional Factor		N/A												
11	Demand Jurisdictional Factor		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		3,377	3,414	3,452	3,488	3,525	3,562	3,579	3,574	3,569	3,564	3,559	3,554	42,217
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,377	\$3,414	\$3,452	\$3,488	\$3,525	\$3,562	\$3,579	\$3,574	\$3,569	\$3,564	\$3,559	\$3,554	\$42,217

Notes:

- (A) N/A
- (B) Line 6 x 7.74% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.31% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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Duke Energy Florida, LLC
Witness: C. A. Menendez
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Project Title: Substation Environmental Investigation, Remediation and Pollution Prevention
Project No. 1

Project Description:

Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its substation sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:

As of the end of second quarter 2019, a total of 277 substation remediations are completed out of 279 slated for substation activities.

Project Fiscal Expenditures:

2019 O&M expenditures for the substation system program (Projects 1 & 1a) are estimated to be \$631k. Project 1, Transmission Substation Remediation, is forecasted to be \$619k. Project 1a, Distribution Substation Remediation, is forecasted to be \$12k. The distribution portion of this program is now complete.

Project Progress Summary:

DEF continues to remediate substation sites in accordance with the approved Substation Assessment and Remedial Action Plan (SARAP).

Project Projections:

2020 O&M estimated expenditures are \$25k.

DUKE ENERGY FLORIDA, LLC
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Project Title: Distribution System Environmental Investigation, Remediation and Pollution Prevention
Project No. 2

Project Description:

Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its distribution sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:

All TRIP sites source removals are completed. Groundwater monitoring will complete in 2019.

Project Fiscal Expenditures:

There is \$7.5K forecasted for 2019.

Project Progress Summary:

This project is complete with the exception of the groundwater monitoring at the 7100 Sunset Way, St. Petersburg Beach location.

Project Projections:

No further charges are expected to hit this project in 2020.

DUKE ENERGY FLORIDA, LLC
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Project Title: Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline
Project No. 3

Project Description:

The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a PIM program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must maintain the integrity of pipeline systems in order to protect public safety and the environment, and comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclote 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclote Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (Vol. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:

Since the Bartow Anclote Pipeline (BAP) contained a small quantity of #6 fuel oil, the PIM program under 49CFR195 continues to be maintained. Third party projects by Florida Department of Transportation (FDOT), Florida Gas Transmission, Pinellas County, The City of Pinellas Park, and others have been evaluated for their risk to BAP integrity. Risk mitigation measures have been completed per 49CFR195.450. The BAP Risk Analysis has been updated. The Annual Report and National Pipeline Mapping System (NPMS) annual review have been completed. Reviews and evaluations are also being completed for Advisory Bulletins 11-04, 13-02, 15-01, and 15-02, relating to flooding and hurricanes. BAP personnel have participated in US Department of Transportation Pipeline and Hazardous Material Safety Administration (PHMSA), utility owners groups, damage prevention groups, and FDOT workshops and training. Pipeline accidents and PHMSA enforcement actions have been reviewed for conditions that are applicable to the BAP and appropriate changes to BAP practices and procedures have been implemented. Pipeline records are being organized and stored with the conversion to electronic storage now essentially complete.

In 2016, pipeline ownership was transferred from the Fossil Hydro Operations group to Plant Retirement and Demolition, in preparation for pipeline retirement that is expected to occur in 2016. Once retired, the pipeline will be cleaned to remove any remaining oil. Once cleaned, the requirements described above in the PIM program will no longer be required. Cleaning is expected to occur in 2016, with any required demolition activities in 2017. As of the end of 2016, three of the four sub-projects were retired and approved to be amortized over three years - Project 3.1b Pipeline Leak Detection, Project 3.1c Pipeline Controls Upgrade, and Project 3.1d Control Room Management.

The final sub-project 3.1a - Alderman Road Fence was retired June 2017 and approved as a regulatory asset. This was amortized over 26 months, and all four parts of this project are fully amortized as of September 2019.

Project Fiscal Expenditures:

No capital or O&M expenditures are estimated for 2019.

Project Progress Summary:

Projects 3.1b (Pipeline leak Detection), 3.1c (Pipeline Controls Upgrade), and 3.1d (Control Room Management) were retired August 2016. Project 3.1a (Alderman Road Fence) retired June 2017. All are fully amortized as of September 2019.

Project Projections:

No capital or O&M expenditures are estimated for 2020.

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Project Title: Above Ground Storage Tank Secondary Containment
Project No. 4

Project Description:

FDEP Rule 62-761.510(3) states that DEF is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of the rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:

DEF has completed work at Debary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:

No project expenditures are expected in 2019.

Project Progress Summary:

DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications. Project 4.1a (Turner CTs) retired in March 2016. Consistent with DEF's petition filed August 4, 2016, DEF is treating the unrecovered investments as a regulatory asset, amortizing it over three years beginning April 2016 until fully recovered in 2019, with a return on the return on the unamortized balance.

Project Projections:

No new project expenditures are expected in 2020. Consistent with DEF's August 30, 2019 petition, DEF expects to retire the Avon Park and Higgins combustion turbine plants in 2020. With this retirement, the Above Ground Tank Secondary Containment and CAIR CT assets will also be retired. DEF is proposing to treat the unrecovered investments as a regulatory asset, and amortize them over one year until fully recovered, with a return on the unamortized balance.

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Project Title: SO₂ and NO_x Emissions Allowances
Project No. 5

Project Description:

In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO₂) and nitrogen oxide (NO_x) allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO₂ and NO_x allowance programs. Under the CAIR, Florida has to comply with annual SO₂ and NO_x emission requirements, and seasonal NO_x emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO₂ and NO_x emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO₂ and NO_x emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NO_x emission allowances have no value; however, SO₂ emission allowances can continue to be used to comply with the Acid Rain Program. DEF treated its unused NO_x costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-2011-0553-FOF-EI. These are fully recovered as of December 2017.

Project Accomplishments:

Air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO₂ and NO_x emissions allowances as well as auctions and transfers of SO₂ emissions allowances.

Project Fiscal Expenditures:

2019 O&M is forecasted to be \$16k.

Project Progress Summary:

DEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:

2020 O&M expenditures are projected to be \$15k.

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Project Title: Phase II Cooling Water Intake
Project No. 6

Project Description:

Section 316(b) of the Federal Clean Water Act requires that the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact. 33 U.S.C. Section 1326. On 5/19/14, the EPA Administrator signed a final 316(b) rule to protect fish and aquatic life drawn into cooling systems at power plant and factories. The rule aims to minimize impingement (aquatic life pinned against cooling water intake structures) and entrainment (aquatic life drawn into cooling water systems). The regulation became effective on October 14, 2014, 60 days after publication in the Federal Register which was 8/15/14.

EPA's regulation implementing §316(b) of the Clean Water Act for existing facilities was published on August 15, 2014. The regulation aims to minimize adverse environmental impacts to fish and other aquatic organisms from the operation of cooling water intake structures. The regulation became effective October 14, 2014, 60 days after publication in the Federal Register. The regulation primarily applies to existing power generating facilities that commenced construction prior to or on January 17, 2002 and to new units at existing facilities that are built to increase the generating capacity of the facility.

According to the current 316(b) rule, required studies and information submittals will be due with the renewal of the NPDES permit application for permits that expire after July 18, 2018. Permittees with a current NPDES permit that expires before July 18, 2018 may request the FDEP establish an alternative schedule for submitting the required information. This rule is applicable to Anclote, Bartow, Suwannee, and Crystal River North stations.

Project Accomplishments:

DEF is currently evaluating the 316(b) rule to determine potential study requirements, operating and cost impacts to its generating stations. Site specific strategic plans, studies, and implementation plans are under development to ensure compliance with all applicable requirements of the rule.

Project Fiscal Expenditures:

2019 O&M expenditures are estimated to be \$717k. 2019 Capital expenditures are estimated to be \$4.4M.

Project Progress Summary:

Initial steps in site specific plan development have been completed. Work continues on plans for implementation, decision milestones, compliance approaches, and study requirements. Procurement of long lead time equipment and material began in 2018, along with selection of contractor services for the Crystal River Project. Contracts were awarded in 2019 for the construction of the Citrus County Combined Cycle Blowdown/Augmentation discharge to the Crystal River North station Cooling Tower Make-up system. Construction of this portion of the project is scheduled to complete in 2019.

Project Projections:

2020 estimated O&M expenditures are \$136k, capital expenditures are \$4.9M.

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Project Title: Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)
Project Nos. (7.2, 7.3 & 7.4)

Project Description:

The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO₂ and NO_x from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO₂ and NO_x emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

The Cross-State air pollution Rule (CSAPR) replaced CAIR on 1/1/15. Under the CSAPR, the State of Florida is no longer required to comply with annual emission requirements, only NO_x ozone seasonal limits. The CSAPR requirements took effect in Florida on 5/1/15, the beginning of the ozone season. NO_x emission allowances under CAIR have no value; however, DEF will continue to use its SO₂ emission allowances to comply with the Acid Rain Program. (see Project No. 5 - SO₂ and NO_x Emission Allowances Project Sheet for more information).

The Florida Department of Environmental Protection ("FDEP") Conditions of Certification, dated August 1, 2012, require DEF to evaluate an alternative disposal method of FGD Blowdown wastewater based on results of groundwater monitoring near percolation ponds. DEF is installing a physical/chemical treatment system to treat FGD Blowdown wastewater with discharge to surface water or percolation ponds.

Project Accomplishments:

The FGD Wastewater treatment (WWT) system went in-service February 2019.

Project Fiscal Expenditures:

For 2019, O&M expenditures for CAIR/CAMR – Peaking (Project 7.2) are projected to be \$0. For the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be \$23.8M. Capital expenditures for CAIR/CAMR Crystal River - Conditions of Certification (Project 7.4) are expected to be \$5.8M.

Project Progress Summary:

DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program. The FGD WWT project will comply with EPA's CCR rule, ELG requirements, and FDEP's Consent Order OCG Case No. 09-3463D, Third Amendment.

Project Projections:

2020 estimated O&M expenditures are \$22.6M.

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Project Title: Best Available Retrofit Technology (BART)
Project No. 7.5

Project Description:

On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO₂ and NO_x emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

Project Accomplishments:

DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 (CR1&2) and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications in support of the FDEP's work to amend its SIP as directed by the EPA. Permitting actions were completed in 2013 with the effective date of the CR 1& 2 permit being January 1, 2014.

Project Fiscal Expenditures:

No project expenditures are expected in 2019.

Project Progress Summary:

DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO₂ and NO_x, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:

No project expenditures are expected in 2020.

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Project Title: Arsenic Groundwater Standard
Project No. 8

Project Description:

On 12/22/01, the EPA adopted a new maximum contaminant level (MCL) for arsenic in drinking water replacing the previous standard of 0.050 mg/L (50 ppb) with a new MCL of 0.010 mg/L (10 ppb). Effective 1/1/05, the FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550 F.A.C. The new standard has compliance implications for land application and water reuse projects in Florida with arsenic ground water monitoring levels above 10 ppb because the drinking water standard has been established as the groundwater standard by Rule 62-520-420(1), F.A.C.

Project Accomplishments:

A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, both scheduled to be completed by December 31, 2018. Additional assessment was initiated in 2016 around the area of ground water wells still exceeding the Arsenic standard of 10 ppb with no clear source of Arsenic identified (MWC-1, MWC-31 and MWC-32). This additional assessment indicated that the source of Arsenic around MWC-31 is related to the former North Ash Pond that was located in that area. Based on that finding, the Consent Order was amended to address that area under 62-780, F.A.C. Remedial Actions, which included additional assessment and submittal of a final assessment report to FDEP in 2018. Results from MWC-1 assessment indicate that the well is not measuring impacts from the industrial wastewater activities at the site and DEF requested to FDEP that the well be replaced by one of the Plan of Study wells. FDEP requested the sampling of all the wells around MWC-1 for a year prior to approval of the change. Assessment around MWC-32 is on-going in 2019.

Project Fiscal Expenditures:

2019 O&M expenditures are expected to be \$150k.

Project Progress Summary:

DEF is evaluating monitoring data and other options to achieve compliance in accordance to Consent Order.

Project Projections:

2020 O&M expenditures are forecasted to be \$1.3M.

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Project Title: Sea Turtle - Coastal Street Lighting
Project No. 9

Project Description:

DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the FDEP, in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within its jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as the FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, local governments require DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:

DEF continues to work with Franklin County, Gulf County, City of Mexico Beach in Bay County, and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:

2019 Capital expenditures are estimated to be \$400, O&M expenditures are estimated to be a credit of (\$48k).

Project Progress Summary:

DEF is on schedule with activities identified for this program.

Project Projections:

2020 estimated O&M is \$300, and Capital expenditures are estimated at \$300.

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Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:

FDEP regulations require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF identified four tanks that must comply with this rule: two at Crystal River Plant and two at Bartow Plant.

Project Accomplishments:

Work on Crystal River and Bartow USTs was completed in 4th Qtr 2006.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:

This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River 1&2 (CR1&2) necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:

Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The FDEP reviewed the project and approved operation. A vendor was selected and the towers were installed during the 2nd Qtr 2006.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

The modular cooling towers began operation in June 2006 and successfully minimized de-rates of CR 1&2. The towers were removed during the first half of 2012. This project is complete.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Crystal River Thermal Discharge Compliance Project
Project No. 11.1

Project Description:

This project was to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in the FDEP industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 20060162-EI. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:

The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both increased temperatures from the EPU as well as replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a vendor selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MW Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Greenhouse Gas (GHG) Inventory and Reporting
Project No. 12

Project Description:

The GHG Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the FDEP to establish a cap and trade program for GHG emissions from power plants. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the EPA GHG Reporting Rule (40 CFR 98) does require DEF to submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:

In 2009, DEF joined The Climate Registry and submitted 2008 GHG inventory data. 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. 2010 GHG inventory data was submitted to EPA on 9/30/11 and EPA does not require data validation by a third party. DEF has discontinued its membership with The Climate Registry. Since third party validation is not required by the EPA, no future expenditures will be incurred by DEF, resulting in the completion of this project.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

DEF submits GHG inventory data directly to EPA which does not require third party validation. Membership with The Climate Registry has been discontinued.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Mercury Total Daily Maximum Loads Monitoring (TMDL)
Project No. 13

Project Description:

Section 303(d) of the Federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The FDEP has initiated a research program to provide necessary information for setting appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:

Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the FDEP Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in January 2010. AER performed Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to the FDEP in December 2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. The FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in September 2012. The EPA approved Florida's statewide mercury TMDL in a letter dated October 18, 2013. Florida's mercury TMDL covers 441 waters listed as impaired for mercury based on fish tissue mercury levels. EPA's approval letter states that if FDEP identifies any new waters to be listed as impaired for mercury, a new TMDL will not be required if the listing is caused by the factors addressed in the approved TMDL. Conversely, a new TMDL, addressing the newly listed water body, would be required if "local emission or effluent sources" are determined to be the cause of the elevated fish tissue levels that required the new listing.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

The mercury TMDL study concluded in 2012.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Hazardous Air Pollutants (HAPs) ICR Program
Project No. 14

Project Description:

In 2009, the EPA initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:

DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA during 2010.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Effluent Limitation Guidelines ICR Program
Project No. 15

Project Description:

The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the EPA to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In October 2009, the EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to the EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:

DEF completed and submitted the ICR to the EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:

There are no 2019 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:

No 2020 expenditures are expected for this project.

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Project Title: Effluent Limitation Guidelines CRN Program
Project No. 15.1

Project Description:

On September 30th, 2015, U.S. Environmental Protection Agency finalized the Steam Electric Power Generating Effluent Guidelines, 40 CFR Part 423, imposing federal standards on several power plant streams that are discharged to surface water. In the final regulation, closed-loop systems or dry handling have been identified as the Best Available Technology ("BAT") for bottom ash transport water. Crystal River North Units 4 & 5 have a dry bottom ash system that utilizes dewatering bins for separation of bottom ash and water. However, the current configuration has the potential for bottom ash transport water to leave via overflows and drain into an NPDES internal outfall. Achieving the closed loop bottom ash compliance requirement is as soon as possible beginning November 1, 2018 but no later than December 31, 2023. Renewal of the Crystal River Units 4 & 5 NPDES permit is in progress and addresses this requirement. Duke Energy is seeking a compliance date of February 1, 2020 to include modification of the existing system.

Project Accomplishments:

DEF Initiated the first phase of ELG compliance activities necessary to comply with NPDES permit renewal. The remaining project scope is still on hold pending EPA Administrative Stay final decision.

Project Fiscal Expenditures:

The 2019 Capital forecast is \$1.8M.

Project Progress Summary:

The first phase of the project, which involves establishing a line from the Ash Sluice Pump Discharge to the FGD Filtrate tanks, and replace the old Sludge Return Pumps with dry seals, will complete construction in 2019 and closeout will continue into the first quarter 2020.

Project Projections:

2020 estimated O&M expenditures are \$40k, Capital is \$80k.

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Project Title: National Pollutant Discharge Elimination System (NPDES)
Project No. 16

Project Description:

Pursuant to the Federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The FDEP administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 11/25/2015, 1/5/2016, 7/18/11, 4/7/2014, and 10/6/2016, respectively. Crystal River North NPDES permit is in the renewal process. All facilities are required to meet new permitting conditions. In Docket No. 20110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity testing, dissolved oxygen (DO) studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, the FDEP issued a final NPDES renewal permit and associated Administrative Order (AO) for the Suwannee Plant. The AO includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011.

Project Accomplishments:

DEF continues to perform whole effluent toxicity testing, implementing initial 316(b) rule requirements based on NPDES permit schedules at affected facilities which includes literature review and analysis, additional field study, and reporting requirements in accordance to NPDES permit requirements. Bartow freeboard limitation study was completed in May 2011 and submitted to FDEP on 6/23/11. The FDEP approved DEF's corrective action plan and Bartow is in compliance with Administrative Order as of December 2014. The copper discharge study at the Suwannee plant has been completed and a final report was submitted to the FDEP in June 2014 resulting in a corrective action of retiring the steam units. The Suwannee plant retired Units 1, 2 and 3 in December 2016.

Project Fiscal Expenditures:

2019 O&M expenditures are estimated to be \$26k. No capital expenditures are forecasted for 2019.

Project Progress Summary:

DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which was published 8/15/14. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study of cooling water intake and discharge at the Bartow plant was completed and the results of the study demonstrated there is no negative impact on DO due to the plant's operation. The final DO report was submitted to the FDEP on November 20, 2012, and the Department has not required any additional action. The Suwannee Steam station was retired and removed from service; therefore, WET testing is no longer required.

Project Projections:

2020 estimated O&M expenditures are \$25k. No capital expenditures are expected in 2020.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
January 2020 - December 2020
Description and Progress Report for
Environmental Compliance Activities and Projects

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Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Project Title: Mercury & Air Toxic Standards (MATS) CR4 & CR5
Project No. 17

Project Description:

The Commission approved ECRC recovery of DEF's costs for compliance with new hazardous air pollutant standards at Crystal River Units 4 & 5 (CR4&5) in Order No. PSC-2011-0553-FOF-EI. The final MATS rule was issued by the EPA on 12/21/11. The FDEP granted a limited, one-year extension for the mercury-related requirements on 3/12/15. DEF will utilize the co-benefits of existing FGD and SCR systems as the primary MATS emission controls. CR4&5 have demonstrated compliance with all MATS requirements as of 4/16/16.

Project Accomplishments:

DEF installed oxidation-reduction potential (ORP) probes and mercury re-emission control systems for MATS emissions control. In addition, continuous emissions monitoring systems (CEMS) were installed for compliance demonstration with particulate matter (PM) and mercury emissions. Appendix K sorbent traps have been certified and maintained to serve as backup monitors for mercury CEMS.

Project Fiscal Expenditures:

2019 O&M expenditures are estimated to be \$163K.

Project Progress Summary:

Initial implementation of the CR4&5 MATS compliance plan is complete.

Project Projections:

2020 estimated O&M is \$598k. No capital expenditures are forecasted in 2020.

DUKE ENERGY FLORIDA, LLC
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Project Title: Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion
Project No. 17.1

Project Description:

Convert existing Anclote Units to use 100% natural gas to be in compliance with MATS as approved by the Commission in Order No. PSC-2012-0432-PAA-EI.

Project Accomplishments:

Unit 1 and Unit 2 gas conversions were completed 7/13/13 and 12/2/13, respectively. Unit 1 and Unit 2 Forced Draft (FD) fan modification work was completed 5/22/14 and 11/17/14, respectively.

Project Fiscal Expenditures:

No 2019 expenditures are expected for this project.

Project Progress Summary:

This project is in-service.

Project Projections:

No 2020 expenditures are expected for this project.

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Docket No. 20190007-EI
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Project Title: Mercury & Air Toxic Standards (MATS) CR1 & CR2
Project No. 17.2

Project Description:

DEF implemented its CR1&2 MATS Compliance Plan as approved by the Commission in Order No. PSC-2014-0173-PAA-EI. CR1&2 have demonstrated compliance with all MATS requirements as of 4/16/2016.

Project Accomplishments:

DEF finalized its CR1&2 MATS Compliance Plan in December 2013 and began implementation in early 2014. Modifications were made to the electrostatic precipitators (ESPs) to improve particulate collection efficiency, and reagent injection systems were installed to reduce hydrogen chloride (HCl) and mercury emissions. Appendix K sorbent traps were installed for compliance demonstration with mercury emissions.

Project Fiscal Expenditures:

2019 O&M expenditures are expected to be \$45k.

Project Progress Summary:

CR1&2 have been retired.

Project Projections:

DEF does not expect to incur any capital expenditures or O&M costs in 2020.

DUKE ENERGY FLORIDA, LLC
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Project Title: Coal Combustion Residual (CCR) Rule
Project No. 18

Project Description:

The Coal Combustion Residual (CCR) Rule was published in the Federal Register on 4/17/15 and is effective 10/19/15. This rule regulates the disposal of CCR as non-hazardous solid waste, and contains new requirements for CCR landfills and CCR surface impoundments. It also specifies implementation guidelines for compliance. The CCR compliance deadlines vary, with compliance obligations required as early as 10/19/15. The rule is self-implementing, meaning that affected facilities must comply with the new regulations irrespective of whether the rule is adopted by the State of Florida. The rule has specific impacts on the ash landfill, Flue Gas Desulfurization (FGD) lined blowdown ponds and temporary gypsum pad at the Crystal River site. No other DEF operating facilities are impacted by the CCR rule.

Project Accomplishments:

Annual inspections were completed for the FGD Blowdown Ponds and Ash Landfill. Maintenance, vegetation management, and weekly inspections for the FGD Blowdown Ponds and Ash Landfill continue. Work started on dewatering and solids excavation for closure of the FGD Blowdown Ponds. The groundwater assessment project for the FGD Blowdown Ponds and Ash Landfill continued per the requirements of the rule.

Project Fiscal Expenditures:

2019 estimated O&M expenditures are \$2M. No capital spend is forecast for 2019.

Project Progress Summary:

Ash Landfill: Ground water monitoring well installation, data gathering, and analysis is being performed. Groundwater assessment results triggered an assessment of corrective measures study, nature and extent delineation study, and alternative source demonstration. These studies were completed in 2019 and DEF continues to evaluate corrective measures to be implemented to address statistically significant increases of certain constituents in groundwater.

FGD Blowdown Ponds: Dewatering and solids removal from the primary and backup FGD Blowdown Ponds were completed. Development of a closure plan for the FGD Blowdown pond is underway. Pond closure was substantially completed during 2019, and alternative source demonstration was completed to address statistically significant increases in certain constituents in groundwater.

Vegetation Management & Inspection Work: More frequent mowing and inspection work is being performed, to comply with the CCR Rule.

Project Projections:

2020 estimated O&M expenditures are \$241k, capital is forecasted to be \$42k.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2020 - December 2020

Form 42-6P

Docket No. 20190007-EI
 Duke Energy Florida, LLC
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Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrs*(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs*(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 1/13 AD Demand Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.548	20,570,483	4,275.04	0.370	0.9356728	21,984,697	4,568.95	21,984,697	6,763.9	52.312%	60.038%	64.750%	59.444%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.576	2,111,508	417.57	0.451	0.9356728	2,256,673	446.28	2,256,673	569.4	5.370%	5.864%	5.451%	5.826%
Primary	0.576	20,599	4.07	0.451	0.9735768	21,158	4.18	21,158	5.3	0.050%	0.055%	0.051%	0.055%
Transmission	0.576	2,540	0.50	0.451	0.9835768	2,582	0.51	0	0.0	0.006%	0.007%	0.000%	0.007%
										5.426%	5.926%	5.502%	5.887%
General Service													
GS-2													
Secondary	1.000	203,276	23.14	1.000	0.9356728	217,251	24.73	217,251	24.7	0.517%	0.325%	0.237%	0.340%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.742	11,560,312	1,772.76	0.626	0.9356728	12,355,079	1,894.63	12,355,079	2,247.0	29.399%	24.896%	21.510%	25.243%
Primary	0.742	2,210,723	339.01	0.626	0.9735768	2,270,723	348.21	2,270,723	413.0	5.403%	4.576%	3.953%	4.639%
Secondary Del/ Primary Mtr	0.742	27,874	4.27	0.626	0.9735768	28,631	4.39	28,631	5.2	0.068%	0.058%	0.050%	0.058%
Transm Del/ Primary Mtr	0.742	0	0.00	0.626	0.9735768	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transmission	0.742	0	0.00	0.626	0.9835768	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1													
Primary	0.796	32,819	4.69	0.324	0.9735768	33,710	4.82	33,710	11.9	0.080%	0.063%	0.113%	0.065%
Transm Del/ Transm Mtr	0.796	6,147	0.88	0.324	0.9835768	6,250	0.89	0	0.0	0.015%	0.012%	0.000%	0.012%
Transm Del/ Primary Mtr	0.796	1,889	0.27	0.324	0.9735768	1,940	0.28	0	0.0	0.005%	0.004%	0.000%	0.004%
										34.970%	29.608%	25.626%	30.021%
Curtailable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.082	(0)	(0.00)	0.334	0.9356728	(0)	(0.00)	(0)	(0.0)	0.000%	0.000%	0.000%	0.000%
Primary	1.082	70,228	7.39	0.334	0.9735768	72,134	7.59	72,134	24.6	0.172%	0.100%	0.235%	0.105%
SS-3													
Primary	1.248	52,769	4.81	0.380	0.9735768	54,201	4.94	54,201	16.2	0.129%	0.065%	0.155%	0.070%
										0.301%	0.165%	0.391%	0.175%
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	0.911	311,838	38.96	0.707	0.9356728	333,277	41.64	333,277	53.7	0.793%	0.547%	0.514%	0.566%
Sec Del/Primary Mtr	0.911	5,039	0.63	0.707	0.9735768	5,176	0.65	5,176	0.8	0.012%	0.008%	0.008%	0.009%
Primary Del / Primary Mtr	0.911	1,146,956	143.29	0.707	0.9735768	1,178,085	147.18	1,178,085	189.7	2.803%	1.934%	1.816%	2.001%
Primary Del / Transm Mtr	0.911	214	0.03	0.707	0.9835768	218	0.03	218	0.0	0.001%	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	0.911	374,835	46.83	0.707	0.9835768	381,094	47.61	0	0.0	0.907%	0.626%	0.000%	0.647%
Transm Del/ Primary Mtr	0.911	305,362	38.15	0.707	0.9735768	313,650	39.18	0	0.0	0.746%	0.515%	0.000%	0.533%
SS-2													
Primary	0.686	62,736	10.41	0.272	0.9735768	64,439	10.70	64,439	27.0	0.153%	0.141%	0.258%	0.142%
Transm Del/ Transm Mtr	0.686	38,936	6.46	0.272	0.9835768	39,586	6.57	0	0.0	0.094%	0.086%	0.000%	0.087%
Transm Del/ Primary Mtr	0.686	10,244	1.70	0.272	0.9735768	10,522	1.75	0	0.0	0.025%	0.023%	0.000%	0.023%
										5.535%	3.880%	2.596%	4.008%
Lighting													
LS-1 (Secondary)	10.191	369,250	4.12	0.479	0.9356728	394,635	4.41	394,635	93.8	0.939%	0.058%	0.898%	0.126%
		39,496,576	7,145.00			42,025,709	7,610.12	41,270,085	10,446.3	100.000%	100.000%	100.000%	100.000%

Notes:

(1)	Average 12CP load factor based on load research study filed July 31, 2018	(7)	Column 3 / Column 5
(2)	Projected kWh sales for the period January 2019 to December 2019	(7a)	Column 6 excluding transmission service
(3)	Calculated: Column 2 / (8,760 hours x Column 1)	(8)	Calculated: Column 7a / (8,784 hours/ Column 4)
(4)	NCP load factor based on load research study filed July 31, 2018	(9)	Column 6 / Total Column 6
(5)	Based on system average line loss analysis for 2018	(10)	Column 7 / Total Column 7
(6)	Column 2 / Column 5	(11)	Column 8 / Total Column 8
		(12)	Column 9 x 1/13 + Column 10 x 12/13

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2020 - December 2020

Form 42-7P

Docket No. 20190007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 1/13th AD Demand Allocator (%)	(5) Energy- Related Costs (\$)	(6) Transmission Demand Costs (\$)	(7) Distribution Demand Costs (\$)	(8) Production Demand Costs (\$)	(9) Total Environmental Costs (\$)	(10) Projected Effective Sales at Meter Level (mWh)	(11) Environmental Cost Recovery Factors (cents/kWh)
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	52.312%	60.038%	64.750%	59.444%	\$14,124,531	\$137,165	\$89,003	\$1,935,711	\$16,286,409	20,570,483	0.079
General Service Non-Demand											
GS-1, GST-1											
Secondary										2,111,508	0.079
Primary										20,393	0.078
Transmission										2,489	0.077
TOTAL GS	5.426%	5.926%	5.502%	5.887%	\$1,465,100	\$13,539	\$7,563	\$191,720	\$1,677,921	2,134,390	
General Service											
GS-2											
Secondary	0.517%	0.325%	0.237%	0.340%	\$139,578	\$743	\$325.44	\$11,063.96	\$151,710	203,276	0.075
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										11,560,312	0.076
Primary										2,250,572	0.075
Transmission										6,024	0.074
TOTAL GSD	34.970%	29.608%	25.626%	30.021%	\$9,441,968	\$67,644	\$35,225	\$977,591	\$10,522,429	13,816,908	
Curtable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										(0)	0.072
Primary										121,767	0.071
Transmission										-	0.071
TOTAL CS	0.301%	0.165%	0.391%	0.175%	\$81,166	\$376	\$537	\$5,703	\$87,783	121,767	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										311,838	0.073
Primary										1,515,034	0.072
Transmission										405,705	0.072
TOTAL IS	5.535%	3.880%	2.596%	4.008%	\$1,494,417	\$8,865	\$3,569	\$130,504	\$1,637,354	2,232,577	
Lighting											
LS-1											
Secondary	0.939%	0.058%	0.898%	0.126%	\$253,542	\$132	\$1,234.16	\$4,093.48	\$259,002	369,250	0.070
	100.000%	100.000%	100.000%	100.000%	\$27,000,301	\$228,464	\$137,456	\$3,256,386	\$30,622,607	39,448,650	0.078

Notes:

- (1) From Form 42-6P, Column 9
- (2) From Form 42-6P, Column 10
- (3) From Form 42-6P, Column 11
- (4) From Form 42-6P, Column 12
- (5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
- (6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
- (7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
- (8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
- (9) Column 5 + Column 6 + Column 7 + Column 8
- (10) Projected kWh sales at secondary voltage level for the period January 2020 to December 2020
- (11) (Column 9 / Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2020 - December 2020

Form 42 8P

Docket No. 20190007-EI
Duke Energy Florida, LLC
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Capital Structure and Cost Rates

Class of Capital	Retail	Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$	4,874,577,393	41.01%	0.10500	4.31%	5.77%
PS		-	0.00%	0.00000	0.00%	0.00%
LTD		4,845,025,196	40.77%	0.04701	1.92%	1.92%
STD		(59,426,995)	-0.50%	-0.00358	0.00%	0.00%
CD-Active		176,756,874	1.49%	0.02378	0.04%	0.04%
CD-Inactive		1,853,499	0.02%	0.00000	0.00%	0.00%
ADIT		2,026,313,275	17.05%	0.00000	0.00%	0.00%
FAS 109		-	0.00%	0.00000	0.00%	0.00%
ITC		19,805,922	0.17%	0.07715	0.01%	0.02%
Total	\$	11,884,905,162	100.00%		6.27%	7.74%
				Total Debt	1.97%	1.97%
				Total Equity	4.31%	5.77%

May 2019 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

Pursuant to the unopposed motion filed on August 21, 2019 in Docket Nos. 20190001, 20190002 and 20190007, DEF does not require the alternative calculation of WACC because the Limitation Provision in Treasury Regulation Section 1.167(l)-(h)(6)(i) is expected to be met.

Docket No. 20190007-EI

Duke Energy Florida, LLC

Witness: C. A. Menendez

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**DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Capital Program Detail**

**January 2020 - December 2020
Calculation of Projected Period Amount**

Docket No. 20190007-EI

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BARTOW CTs (Project 4.1b)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801
3	Less: Accumulated Depreciation	(469,389)	(473,074)	(476,759)	(480,444)	(484,129)	(487,814)	(491,499)	(495,184)	(498,869)	(502,554)	(506,239)	(509,924)	(513,609)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,004,412	\$1,000,727	\$997,042	\$993,357	\$989,672	\$985,987	\$982,302	\$978,617	\$974,932	\$971,247	\$967,562	\$963,877	\$960,192	
6	Average Net Investment		1,002,570	998,885	995,200	991,515	987,830	984,145	980,460	976,775	973,090	969,405	965,720	962,035	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	1,647	1,641	1,635	1,629	1,623	1,617	1,610	1,604	1,598	1,592	1,586	1,580	19,362
	b. Equity Component Grossed Up For Taxes	5.77%	4,820	4,802	4,784	4,766	4,749	4,731	4,713	4,696	4,678	4,660	4,642	4,625	56,666
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,640
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$11,372	\$11,348	\$11,324	\$11,300	\$11,277	\$11,253	\$11,228	\$11,205	\$11,181	\$11,157	\$11,133	\$11,110	\$134,888
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$11,372	\$11,348	\$11,324	\$11,300	\$11,277	\$11,253	\$11,228	\$11,205	\$11,181	\$11,157	\$11,133	\$11,110	\$134,888

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - INTERCESSION CITY CTs (Project 4.1c)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	
3	Less: Accumulated Depreciation	(1,272,803)	(1,281,942)	(1,291,081)	(1,300,220)	(1,309,359)	(1,318,498)	(1,327,637)	(1,336,776)	(1,345,915)	(1,355,054)	(1,364,193)	(1,373,332)	(1,382,471)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$388,861	\$379,722	\$370,583	\$361,444	\$352,305	\$343,166	\$334,027	\$324,888	\$315,749	\$306,610	\$297,471	\$288,332	\$279,193	
6	Average Net Investment		384,292	375,153	366,014	356,875	347,736	338,597	329,458	320,319	311,180	302,041	292,902	283,763	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	631	616	601	586	571	556	541	526	511	496	481	466	6,582
	b. Equity Component Grossed Up For Taxes	5.77%	1,847	1,803	1,760	1,716	1,672	1,628	1,584	1,540	1,496	1,452	1,408	1,364	19,270
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.008500	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,124
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$12,794	\$12,735	\$12,677	\$12,618	\$12,559	\$12,500	\$12,441	\$12,382	\$12,323	\$12,264	\$12,205	\$12,146	\$149,644
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$12,794	\$12,735	\$12,677	\$12,618	\$12,559	\$12,500	\$12,441	\$12,382	\$12,323	\$12,264	\$12,205	\$12,146	\$149,644

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (B)		0	0	0	0	0	178,938	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(107,081)	(107,797)	(108,513)	(109,229)	(109,945)	(110,661)	67,561	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	0	0	0	0	0	0	0	61,931	56,301	50,671	45,041	39,411	33,781	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$71,857	\$71,141	\$70,425	\$69,709	\$68,993	\$68,277	\$67,561	\$61,931	\$56,301	\$50,671	\$45,041	\$39,411	\$33,781	
6	Average Net Investment		71,499	70,783	70,067	69,351	68,635	67,919	64,746	59,116	53,486	47,856	42,226	36,596	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	117	116	115	114	113	112	106	97	88	79	69	60	1,186
	b. Equity Component Grossed Up For Taxes	5.77%	344	340	337	333	330	327	311	284	257	230	203	176	3,472
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	4.8000%	716	716	716	716	716	716	0	0	0	0	0	0	4,296
	b. Amortization (B)		0	0	0	0	0	0	5,630	5,630	5,630	5,630	5,630	5,630	33,780
	c. Dismantlement		N/A												
	d. Property Taxes	0.009420	140	140	140	140	140	140	0	0	0	0	0	0	840
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,317	\$1,312	\$1,308	\$1,303	\$1,299	\$1,295	\$6,047	\$6,011	\$5,975	\$5,939	\$5,902	\$5,866	\$43,574
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,317	\$1,312	\$1,308	\$1,303	\$1,299	\$1,295	\$6,047	\$6,011	\$5,975	\$5,939	\$5,902	\$5,866	\$43,574

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BAYBORO CTs (Project 4.1e)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295
3	Less: Accumulated Depreciation	(264,346)	(266,168)	(267,990)	(269,812)	(271,634)	(273,456)	(275,278)	(277,100)	(278,922)	(280,744)	(282,566)	(284,388)	(286,210)	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$465,949	\$464,127	\$462,305	\$460,483	\$458,661	\$456,839	\$455,017	\$453,195	\$451,373	\$449,551	\$447,729	\$445,907	\$444,085	
6	Average Net Investment		465,038	463,216	461,394	459,572	457,750	455,928	454,106	452,284	450,462	448,640	446,818	444,996	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	764	761	758	755	752	749	746	743	740	737	734	731	8,970
	b. Equity Component Grossed Up For Taxes	5.77%	2,236	2,227	2,218	2,209	2,201	2,192	2,183	2,174	2,165	2,157	2,148	2,139	26,249
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9936%	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	604	604	604	604	604	604	604	604	604	604	604	604	7,248
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$5,426	\$5,414	\$5,402	\$5,390	\$5,379	\$5,367	\$5,355	\$5,343	\$5,331	\$5,320	\$5,308	\$5,296	\$64,331
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$5,426	\$5,414	\$5,402	\$5,390	\$5,379	\$5,367	\$5,355	\$5,343	\$5,331	\$5,320	\$5,308	\$5,296	\$64,331

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
 (B) Investment amortized over one year in accordance with the petition filed 8/30/2019 in Docket 20190007-EI

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - SUWANNEE CTs (Project 4.1f)
(In Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(426,600)	(429,452)	(432,304)	(435,156)	(438,008)	(440,860)	(443,712)	(446,564)	(449,416)	(452,268)	(455,120)	(457,972)	(460,824)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$610,599	\$607,747	\$604,895	\$602,043	\$599,191	\$596,339	\$593,487	\$590,635	\$587,783	\$584,931	\$582,079	\$579,227	\$576,375	
6	Average Net Investment		609,173	606,321	603,469	600,617	597,765	594,913	592,061	589,209	586,357	583,505	580,653	577,801	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	1,001	996	991	987	982	977	972	968	963	958	954	949	11,698
	b. Equity Component Grossed Up For Taxes	5.77%	2,928	2,915	2,901	2,887	2,874	2,860	2,846	2,832	2,819	2,805	2,791	2,778	34,236
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.3000%	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.008670	749	749	749	749	749	749	749	749	749	749	749	749	8,988
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,530	\$7,512	\$7,493	\$7,475	\$7,457	\$7,438	\$7,419	\$7,401	\$7,383	\$7,364	\$7,346	\$7,328	\$89,146
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$7,530	\$7,512	\$7,493	\$7,475	\$7,457	\$7,438	\$7,419	\$7,401	\$7,383	\$7,364	\$7,346	\$7,328	\$89,146

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - DeBARY CTs (Project 4.1g)
(In Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904
3	Less: Accumulated Depreciation	(916,106)	(923,943)	(931,780)	(939,617)	(947,454)	(955,291)	(963,128)	(970,965)	(978,802)	(986,639)	(994,476)	(1,002,313)	(1,010,150)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,700,798	\$2,692,961	\$2,685,124	\$2,677,287	\$2,669,450	\$2,661,613	\$2,653,776	\$2,645,939	\$2,638,102	\$2,630,265	\$2,622,428	\$2,614,591	\$2,606,754	
6	Average Net Investment		2,696,879	2,689,042	2,681,205	2,673,368	2,665,531	2,657,694	2,649,857	2,642,020	2,634,183	2,626,346	2,618,509	2,610,672	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	4,430	4,417	4,404	4,391	4,378	4,365	4,353	4,340	4,327	4,314	4,301	4,288	52,308
	b. Equity Component Grossed Up For Taxes	5.77%	12,965	12,927	12,889	12,851	12,814	12,776	12,738	12,701	12,663	12,625	12,588	12,550	153,087
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.6000%	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.011630	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	42,060
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$28,737	\$28,686	\$28,635	\$28,584	\$28,534	\$28,483	\$28,433	\$28,383	\$28,332	\$28,281	\$28,231	\$28,180	\$341,499
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$28,737	\$28,686	\$28,635	\$28,584	\$28,534	\$28,483	\$28,433	\$28,383	\$28,332	\$28,281	\$28,231	\$28,180	\$341,499

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - University of Florida (Project 4.1h)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435
3	Less: Accumulated Depreciation	(66,126)	(66,367)	(66,608)	(66,849)	(67,090)	(67,331)	(67,572)	(67,813)	(68,054)	(68,295)	(68,536)	(68,777)	(69,018)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$75,309	\$75,068	\$74,827	\$74,586	\$74,345	\$74,104	\$73,863	\$73,622	\$73,381	\$73,140	\$72,899	\$72,658	\$72,417	
6	Average Net Investment		75,188	74,947	74,706	74,465	74,224	73,983	73,742	73,501	73,260	73,019	72,778	72,537	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	124	123	123	122	122	122	121	121	120	120	120	119	1,457
	b. Equity Component Grossed Up For Taxes	5.77%	361	360	359	358	357	356	354	353	352	351	350	349	4,260
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.0482%	241	241	241	241	241	241	241	241	241	241	241	241	2,892
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.013030	154	154	154	154	154	154	154	154	154	154	154	154	1,848
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$880	\$878	\$877	\$875	\$874	\$873	\$870	\$869	\$867	\$866	\$865	\$863	\$10,457
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$880	\$878	\$877	\$875	\$874	\$873	\$870	\$869	\$867	\$866	\$865	\$863	\$10,457

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.1i)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (B)		0	0	0	0	0	394,968	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$394,968	394,968	394,968	394,968	394,968	394,968	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(225,036)	(226,813)	(228,590)	(230,367)	(232,144)	(233,921)	159,270	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	0	0	0	0	0	0	0	145,998	132,726	119,454	106,182	92,910	79,638	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$169,932	\$168,155	\$166,378	\$164,601	\$162,824	\$161,047	\$159,270	\$145,998	\$132,726	\$119,454	\$106,182	\$92,910	\$79,638	
6	Average Net Investment		169,043	167,266	165,489	163,712	161,935	160,158	152,634	139,362	126,090	112,818	99,546	86,274	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	278	275	272	269	266	263	251	229	207	185	164	142	2,801
	b. Equity Component Grossed Up For Taxes	5.77%	813	804	796	787	778	770	734	670	606	542	479	415	8,194
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	5.4000%	1,777	1,777	1,777	1,777	1,777	1,777	0	0	0	0	0	0	10,662
	b. Amortization (B)		0	0	0	0	0	0	13,272	13,272	13,272	13,272	13,272	13,272	79,632
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	327	327	327	327	327	327	0	0	0	0	0	0	1,962
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,195	\$3,183	\$3,172	\$3,160	\$3,148	\$3,137	\$14,257	\$14,171	\$14,085	\$13,999	\$13,915	\$13,829	\$103,251
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,195	\$3,183	\$3,172	\$3,160	\$3,148	\$3,137	\$14,257	\$14,171	\$14,085	\$13,999	\$13,915	\$13,829	\$103,251

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over one year in accordance with the petition filed 8/30/2019 in Docket 20190007-EI

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 1 & 2 (Project 4.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092
3	Less: Accumulated Depreciation	(20,787)	(20,889)	(20,991)	(21,093)	(21,195)	(21,297)	(21,399)	(21,501)	(21,603)	(21,705)	(21,807)	(21,909)	(22,011)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$12,305	\$12,203	\$12,101	\$11,999	\$11,897	\$11,795	\$11,693	\$11,591	\$11,489	\$11,387	\$11,285	\$11,183	\$11,081	
6	Average Net Investment		12,254	12,152	12,050	11,948	11,846	11,744	11,642	11,540	11,438	11,336	11,234	11,132	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	20	20	20	20	19	19	19	19	19	19	18	18	230
	b. Equity Component Grossed Up For Taxes	5.77%	59	58	58	57	57	56	56	55	55	54	54	54	673
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.7000%	102	102	102	102	102	102	102	102	102	102	102	102	1,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001645	5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$186	\$185	\$185	\$184	\$183	\$182	\$182	\$181	\$181	\$180	\$179	\$179	\$2,187
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$186	\$185	\$185	\$184	\$183	\$182	\$182	\$181	\$181	\$180	\$179	\$179	\$2,187

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947
3	Less: Accumulated Depreciation	(24,748)	(27,678)	(30,608)	(33,538)	(36,468)	(39,398)	(42,328)	(45,258)	(48,188)	(51,118)	(54,048)	(56,978)	(59,908)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,341,199	\$2,338,269	\$2,335,339	\$2,332,409	\$2,329,479	\$2,326,549	\$2,323,619	\$2,320,689	\$2,317,759	\$2,314,829	\$2,311,899	\$2,308,969	\$2,306,039	
6	Average Net Investment		2,339,734	2,336,804	2,333,874	2,330,944	2,328,014	2,325,084	2,322,154	2,319,224	2,316,294	2,313,364	2,310,434	2,307,504	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	3,843	3,838	3,834	3,829	3,824	3,819	3,814	3,809	3,805	3,800	3,795	3,790	45,800
	b. Equity Component Grossed Up For Taxes	5.77%	11,248	11,234	11,219	11,205	11,191	11,177	11,163	11,149	11,135	11,121	11,107	11,093	134,042
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001645	324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$18,345	\$18,326	\$18,307	\$18,288	\$18,269	\$18,250	\$18,231	\$18,212	\$18,194	\$18,175	\$18,156	\$18,137	\$218,890
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$18,345	\$18,326	\$18,307	\$18,288	\$18,269	\$18,250	\$18,231	\$18,212	\$18,194	\$18,175	\$18,156	\$18,137	\$218,890

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Anclote (Project 4.3)
(In Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(\$85,386)	(85,911)	(86,436)	(86,961)	(87,486)	(88,011)	(88,536)	(89,061)	(89,586)	(90,111)	(90,636)	(91,161)	(91,686)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$204,911	\$204,386	\$203,861	\$203,336	\$202,811	\$202,286	\$201,761	\$201,236	\$200,711	\$200,186	\$199,661	\$199,136	\$198,611	
6	Average Net Investment		204,649	204,124	203,599	203,074	202,549	202,024	201,499	200,974	200,449	199,924	199,399	198,874	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	336	335	334	334	333	332	331	330	329	328	328	327	3,977
	b. Equity Component Grossed Up For Taxes	5.77%	984	981	979	976	974	971	969	966	964	961	959	956	11,640
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.1722%	525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.008490	205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,050	\$2,046	\$2,043	\$2,040	\$2,037	\$2,033	\$2,030	\$2,026	\$2,023	\$2,019	\$2,017	\$2,013	\$24,377
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,050	\$2,046	\$2,043	\$2,040	\$2,037	\$2,033	\$2,030	\$2,026	\$2,023	\$2,019	\$2,017	\$2,013	\$24,377

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: CAIR CTs - AVON PARK (Project 7.2a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (B)		0	0	0	0	0	161,754	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(53,033)	(53,437)	(53,841)	(54,245)	(54,649)	(55,053)	106,297	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	0	0	0	0	0	0	0	97,439	88,581	79,723	70,865	62,007	53,149	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$108,721	\$108,317	\$107,913	\$107,509	\$107,105	\$106,701	\$106,297	\$97,439	\$88,581	\$79,723	\$70,865	\$62,007	\$53,149	
6	Average Net Investment		108,519	108,115	107,711	107,307	106,903	106,499	101,868	93,010	84,152	75,294	66,436	57,578	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	178	178	177	176	176	175	167	153	138	124	109	95	1,846
	b. Equity Component Grossed Up For Taxes	5.77%	522	520	518	516	514	512	490	447	405	362	319	277	5,402
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	404	404	404	404	404	404	0	0	0	0	0	0	2,424
	b. Amortization (B)		0	0	0	0	0	0	8,858	8,858	8,858	8,858	8,858	8,858	53,148
	c. Dismantlement		N/A												
	d. Property Taxes	0.009420	127	127	127	127	127	127	0	0	0	0	0	0	762
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,231	\$1,229	\$1,226	\$1,223	\$1,221	\$1,218	\$9,515	\$9,458	\$9,401	\$9,344	\$9,286	\$9,230	\$63,582
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,231	\$1,229	\$1,226	\$1,223	\$1,221	\$1,218	\$9,515	\$9,458	\$9,401	\$9,344	\$9,286	\$9,230	\$63,582

For Project: CAIR CTs - BARTOW (Project 7.2b)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	0
3	Less: Accumulated Depreciation	(62,449)	(62,807)	(63,165)	(63,523)	(63,881)	(64,239)	(64,597)	(64,955)	(65,313)	(65,671)	(66,029)	(66,387)	(66,745)	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$212,898	\$212,540	\$212,182	\$211,824	\$211,466	\$211,108	\$210,750	\$210,392	\$210,034	\$209,676	\$209,318	\$208,960	\$208,602	
6	Average Net Investment		212,719	212,361	212,003	211,645	211,287	210,929	210,571	210,213	209,855	209,497	209,139	208,781	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	349	349	348	348	347	346	346	345	345	344	344	343	4,154
	b. Equity Component Grossed Up For Taxes	5.77%	1,023	1,021	1,019	1,017	1,016	1,014	1,012	1,011	1,009	1,007	1,005	1,004	12,158
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.5610%	358	358	358	358	358	358	358	358	358	358	358	358	4,296
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	228	228	228	228	228	228	228	228	228	228	228	228	2,736
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,958	\$1,956	\$1,953	\$1,951	\$1,949	\$1,946	\$1,944	\$1,942	\$1,940	\$1,937	\$1,935	\$1,933	\$23,344
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,958	\$1,956	\$1,953	\$1,951	\$1,949	\$1,946	\$1,944	\$1,942	\$1,940	\$1,937	\$1,935	\$1,933	\$23,344

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over one year in accordance with the petition filed 8/30/2019 in Docket 20190007-EI

For Project: CAIR CTs - BAYBORO (Project 7.2c)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(57,087)	(57,471)	(57,855)	(58,239)	(58,623)	(59,007)	(59,391)	(59,775)	(60,159)	(60,543)	(60,927)	(61,311)	(61,695)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$141,901	\$141,517	\$141,133	\$140,749	\$140,365	\$139,981	\$139,597	\$139,213	\$138,829	\$138,445	\$138,061	\$137,677	\$137,293	
6	Average Net Investment		141,709	141,325	140,941	140,557	140,173	139,789	139,405	139,021	138,637	138,253	137,869	137,485	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	233	232	232	231	230	230	229	228	228	227	226	226	2,752
	b. Equity Component Grossed Up For Taxes	5.77%	681	679	678	676	674	672	670	668	666	665	663	661	8,053
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	165	165	165	165	165	165	165	165	165	165	165	165	1,980
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,463	\$1,460	\$1,459	\$1,456	\$1,453	\$1,451	\$1,448	\$1,445	\$1,443	\$1,441	\$1,438	\$1,436	\$17,393
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,463	\$1,460	\$1,459	\$1,456	\$1,453	\$1,451	\$1,448	\$1,445	\$1,443	\$1,441	\$1,438	\$1,436	\$17,393

For Project: CAIR CTs - DeBARY (Project 7.2d)
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(32,655)	(32,874)	(33,093)	(33,312)	(33,531)	(33,750)	(33,969)	(34,188)	(34,407)	(34,626)	(34,845)	(35,064)	(35,283)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$55,012	\$54,793	\$54,574	\$54,355	\$54,136	\$53,917	\$53,698	\$53,479	\$53,260	\$53,041	\$52,822	\$52,603	\$52,384	
6	Average Net Investment		54,903	54,684	54,465	54,246	54,027	53,808	53,589	53,370	53,151	52,932	52,713	52,494	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	90	90	89	89	89	88	88	88	87	87	87	86	1,058
	b. Equity Component Grossed Up For Taxes	5.77%	264	263	262	261	260	259	258	257	256	254	253	252	3,099
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.011630	85	85	85	85	85	85	85	85	85	85	85	85	1,020
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$658	\$657	\$655	\$654	\$653	\$651	\$650	\$649	\$647	\$645	\$644	\$642	\$7,805
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$658	\$657	\$655	\$654	\$653	\$651	\$650	\$649	\$647	\$645	\$644	\$642	\$7,805

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: CAIR CTs - HIGGINS (Project 7.2e)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements (B)		0	0	0	0	0	347,198	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$347,198	347,198	347,198	347,198	347,198	347,198	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(107,313)	(108,152)	(108,991)	(109,830)	(110,669)	(111,508)	347,198	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	0	0	0	0	0	0	0	318,265	289,332	260,399	231,466	202,533	173,600	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$239,885	\$239,046	\$238,207	\$237,368	\$236,529	\$235,690	\$347,198	\$318,265	\$289,332	\$260,399	\$231,466	\$202,533	\$173,600	
6	Average Net Investment		239,465	238,626	237,787	236,948	236,109	291,444	332,731	303,798	274,865	245,932	216,999	188,066	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	393	392	391	389	388	479	547	499	451	404	356	309	4,998
	b. Equity Component Grossed Up For Taxes	5.77%	1,151	1,147	1,143	1,139	1,135	1,401	1,600	1,460	1,321	1,182	1,043	904	14,626
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9000%	839	839	839	839	839	839	0	0	0	0	0	0	5,034
	b. Amortization (B)		0	0	0	0	0	0	28,933	28,933	28,933	28,933	28,933	28,933	173,598
	c. Dismantlement		N/A												
	d. Property Taxes	0.009930	287	287	287	287	287	287	0	0	0	0	0	0	1,722
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,670	\$2,665	\$2,660	\$2,654	\$2,649	\$3,006	\$31,080	\$30,892	\$30,705	\$30,519	\$30,332	\$30,146	\$199,978
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,670	\$2,665	\$2,660	\$2,654	\$2,649	\$3,006	\$31,080	\$30,892	\$30,705	\$30,519	\$30,332	\$30,146	\$199,978

For Project: CAIR CTs - INTERCESSION CITY (Project 7.2f)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583
3	Less: Accumulated Depreciation	(\$113,899)	(114,686)	(115,473)	(116,260)	(117,047)	(117,834)	(118,621)	(119,408)	(120,195)	(120,982)	(121,769)	(122,556)	(123,343)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$235,685	\$234,898	\$234,111	\$233,324	\$232,537	\$231,750	\$230,963	\$230,176	\$229,389	\$228,602	\$227,815	\$227,028	\$226,241	
6	Average Net Investment		235,291	234,504	233,717	232,930	232,143	231,356	230,569	229,782	228,995	228,208	227,421	226,634	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	386	385	384	383	381	380	379	377	376	375	374	372	4,552
	b. Equity Component Grossed Up For Taxes	5.77%	1,131	1,127	1,124	1,120	1,116	1,112	1,108	1,105	1,101	1,097	1,093	1,089	13,323
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.7000%	787	787	787	787	787	787	787	787	787	787	787	787	9,444
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.008500	248	248	248	248	248	248	248	248	248	248	248	248	2,976
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,552	\$2,547	\$2,543	\$2,538	\$2,532	\$2,527	\$2,522	\$2,517	\$2,512	\$2,507	\$2,502	\$2,496	\$30,295
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,552	\$2,547	\$2,543	\$2,538	\$2,532	\$2,527	\$2,522	\$2,517	\$2,512	\$2,507	\$2,502	\$2,496	\$30,295

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over one year in accordance with the petition filed 8/30/2019 in Docket 20190007-EI

For Project: CAIR CTs - SUWANNEE (Project 7.2h)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	
3	Less: Accumulated Depreciation	(66,342)	(66,765)	(67,188)	(67,611)	(68,034)	(68,457)	(68,880)	(69,303)	(69,726)	(70,149)	(70,572)	(70,995)	(71,418)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$315,218	\$314,795	\$314,372	\$313,949	\$313,526	\$313,103	\$312,680	\$312,257	\$311,834	\$311,411	\$310,988	\$310,565	\$310,142	
6	Average Net Investment		315,006	314,583	314,160	313,737	313,314	312,891	312,468	312,045	311,622	311,199	310,776	310,353	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%													6,163
	b. Equity Component Grossed Up For Taxes	5.77%	517	517	516	515	515	514	513	513	512	511	510	510	18,036
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.3299%	423	423	423	423	423	423	423	423	423	423	423	423	5,076
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.008060	256	256	256	256	256	256	256	256	256	256	256	256	3,072
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,710	\$2,708	\$2,705	\$2,702	\$2,700	\$2,697	\$2,694	\$2,692	\$2,689	\$2,686	\$2,683	\$2,681	\$32,347
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,710	\$2,708	\$2,705	\$2,702	\$2,700	\$2,697	\$2,694	\$2,692	\$2,689	\$2,686	\$2,683	\$2,681	\$32,347

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4d)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	
3	Less: Accumulated Depreciation	(235,217)	(239,641)	(244,065)	(248,489)	(252,913)	(257,337)	(261,761)	(266,185)	(270,609)	(275,033)	(279,457)	(283,881)	(288,305)	
4	CWIP - Non-Interest Bearing (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,913,883	\$1,909,459	\$1,905,035	\$1,900,611	\$1,896,187	\$1,891,763	\$1,887,339	\$1,882,915	\$1,878,491	\$1,874,067	\$1,869,643	\$1,865,219	\$1,860,795	
6	Average Net Investment		1,911,671	1,907,247	1,902,823	1,898,399	1,893,975	1,889,551	1,885,127	1,880,703	1,876,279	1,871,855	1,867,431	1,863,007	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	3,140	3,133	3,126	3,118	3,111	3,104	3,096	3,089	3,082	3,075	3,067	3,060	37,201
	b. Equity Component Grossed Up For Taxes	5.77%	9,190	9,169	9,147	9,126	9,105	9,083	9,062	9,041	9,020	8,998	8,977	8,956	108,874
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001703	305	305	305	305	305	305	305	305	305	305	305	305	3,660
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$17,059	\$17,031	\$17,002	\$16,973	\$16,945	\$16,916	\$16,887	\$16,859	\$16,831	\$16,802	\$16,773	\$16,745	\$202,823
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$17,059	\$17,031	\$17,002	\$16,973	\$16,945	\$16,916	\$16,887	\$16,859	\$16,831	\$16,802	\$16,773	\$16,745	\$202,823

For Project: Crystal River 4 and 5 - Conditions of Certification (Project 7.4q)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	83,303,391	
3	Less: Accumulated Depreciation	(1,166,405)	(1,269,562)	(1,372,719)	(1,475,876)	(1,579,033)	(1,682,190)	(1,785,347)	(1,888,504)	(1,991,661)	(2,094,818)	(2,197,975)	(2,301,132)	(2,404,289)	
4	CWIP - Non-Interest Bearing (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$82,136,986	\$82,033,829	\$81,930,672	\$81,827,515	\$81,724,358	\$81,621,201	\$81,518,044	\$81,414,887	\$81,311,730	\$81,208,573	\$81,105,416	\$81,002,259	\$80,899,102	
6	Average Net Investment		82,085,408	81,982,251	81,879,094	81,775,937	81,672,780	81,569,623	81,466,466	81,363,309	81,260,152	81,156,995	81,053,838	80,950,681	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	134,831	134,661	134,492	134,322	134,153	133,984	133,814	133,645	133,475	133,306	133,136	132,967	1,606,786
	b. Equity Component Grossed Up For Taxes	5.77%	394,603	394,107	393,611	393,115	392,619	392,123	391,628	391,132	390,636	390,140	389,644	389,148	4,702,506
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	103,157	103,157	103,157	103,157	103,157	103,157	103,157	103,157	103,157	103,157	103,157	103,157	1,237,884
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001703	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	11,821	141,852
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$644,412	\$643,746	\$643,081	\$642,415	\$641,750	\$641,085	\$640,420	\$639,755	\$639,089	\$638,424	\$637,758	\$637,093	\$7,689,028
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$644,412	\$643,746	\$643,081	\$642,415	\$641,750	\$641,085	\$640,420	\$639,755	\$639,089	\$638,424	\$637,758	\$637,093	\$7,689,028

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

**For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4r) - CR4 Clinker Mitigation
(in Dollars)**

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	
3	Less: Accumulated Depreciation	(104,197)	(105,558)	(106,919)	(108,280)	(109,641)	(111,002)	(112,363)	(113,724)	(115,085)	(116,446)	(117,807)	(119,168)	(120,529)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$556,801	\$555,440	\$554,079	\$552,718	\$551,357	\$549,996	\$548,635	\$547,274	\$545,913	\$544,552	\$543,191	\$541,830	\$540,469	
6	Average Net Investment		556,121	554,760	553,399	552,038	550,677	549,316	547,955	546,594	545,233	543,872	542,511	541,150	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.97%	913	911	909	907	905	902	900	898	896	893	891	889	10,814
	b. Equity Component Grossed Up For Taxes	5.77%	2,673	2,667	2,660	2,654	2,647	2,641	2,634	2,628	2,621	2,615	2,608	2,601	31,649
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001703	94	94	94	94	94	94	94	94	94	94	94	94	1,128
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$5,041	\$5,033	\$5,024	\$5,016	\$5,007	\$4,998	\$4,989	\$4,981	\$4,972	\$4,963	\$4,954	\$4,945	\$59,923
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$5,041	\$5,033	\$5,024	\$5,016	\$5,007	\$4,998	\$4,989	\$4,981	\$4,972	\$4,963	\$4,954	\$4,945	\$59,923

**For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4s) - CR5 Clinker Mitigation
(in Dollars)**

Line	Description	Beginning of Period Amount	Estimated Jan-20	Estimated Feb-20	Estimated Mar-20	Estimated Apr-20	Estimated May-20	Estimated Jun-20	Estimated Jul-20	Estimated Aug-20	Estimated Sep-20	Estimated Oct-20	Estimated Nov-20	Estimated Dec-20	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	
3	Less: Accumulated Depreciation	(66,823)	(67,864)	(68,905)	(69,946)	(70,987)	(72,028)	(73,069)	(74,110)	(75,151)	(76,192)	(77,233)	(78,274)	(79,315)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$439,081	\$438,040	\$436,999	\$435,958	\$434,917	\$433,876	\$432,835	\$431,794	\$430,753	\$429,712	\$428,671	\$427,630	\$426,589	
6	Return on Average Net Investment (A)		438,561	437,520	436,479	435,438	434,397	433,356	432,315	431,274	430,233	429,192	428,151	427,110	
7	Return on Average Net Investment														
	a. Debt Component	1.97%	720	719	717	715	714	712	710	708	707	705	703	702	8,532
	b. Equity Component Grossed Up For Taxes	5.77%	2,108	2,103	2,098	2,093	2,088	2,083	2,078	2,073	2,068	2,063	2,058	2,053	24,966
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A												
	d. Property Taxes	0.001703	72	72	72	72	72	72	72	72	72	72	72	72	864
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,941	\$3,935	\$3,928	\$3,921	\$3,915	\$3,908	\$3,901	\$3,894	\$3,888	\$3,881	\$3,874	\$3,868	\$46,854
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,941	\$3,935	\$3,928	\$3,921	\$3,915	\$3,908	\$3,901	\$3,894	\$3,888	\$3,881	\$3,874	\$3,868	\$46,854

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
TIMOTHY HILL
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20190007-EI
August 30, 2019

Q. Please state your name and business address.

A. My name is Timothy Hill. My business address is 400 South Tryon Street, Charlotte, NC 28202.

Q. Have you previously filed testimony before this Commission in Docket No. 20190007-EI?

A. Yes. I provided direct testimony on March 29, 2019 and July 26, 2019.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida, LLC’s (“DEF” or “Company”) proposed compliance activities and related 2020 estimated costs associated with the Coal Combustion Residual (“CCR”) Rule for

1 which the Company seeks recovery under the Environmental Cost Recovery
2 Clause (“ECRC”).

3

4 **Q. Have you prepared or caused to be prepared under your direction, supervision**
5 **or control any exhibits in this proceeding?**

6 A. Yes. I am co-sponsoring the following portion of Exhibit No. __ (CAM-5) to
7 Christopher A. Menendez’s direct testimony:

- 8 • 42-5P page 23 – Coal Combustion Residual Rule

9

10 **Q. What are the CCR rule compliance activities and associated costs for which**
11 **DEF is seeking recovery in 2020?**

12 A. Landfill and Flue Gas Desulfurization Ponds O&M Costs

13 Various maintenance and repair work is required for the ash landfill to comply
14 with the rule. These include fixing ruts and animal burrows, vegetation
15 management, erosion repairs, fugitive dust mitigation, and routine weekly
16 inspections.

17 DEF will also continue to perform the required groundwater monitoring for ash
18 management units, which includes engineering, sampling, analysis, and reporting.

19 Groundwater monitoring in 2020 will also include costs for activities related to
20 evaluating and selecting corrective measures to address groundwater quality
21 exceedances related to the ash landfill. DEF projects to incur approximately \$50k
22 in O&M costs related to completing the closure of the FGD Blowdown pond.
23 Total O&M costs are forecasted to be approximately \$241k.

24

1 Ash Landfill Capital Costs

2 DEF estimates approximately \$42k of capital expenditures in 2020 for
3 engineering for design and permitting associated with a potential new lined
4 landfill unit as a possible corrective action measure to address groundwater
5 quality impacts as required for compliance with the CCR Rule. DEF will update
6 the Commission on the selected compliance option(s), including project timeline
7 and initial cost projections, in Docket 20200007-EI.

8

9 **Q. Are there any other CCR rule compliance activities and costs for which DEF**
10 **expects to seek recovery in 2020?**

11 A. DEF continues to evaluate the CCR rule to determine operating and cost impacts
12 and expects to incur costs in 2020 and beyond. However, the full extent of
13 compliance activities, timing of these activities and associated costs cannot be
14 determined until further analysis and assessment are complete, including the
15 selection of corrective measures for groundwater quality exceedances. As these
16 analyses and assessments are completed and additional compliance activities and
17 costs become known, DEF will update the Commission and provide the costs for
18 recovery, as appropriate, in later ECRC filings.

19

20 **Q. Does this conclude your testimony?**

21 A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
JEFFREY SWARTZ
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20190007-EI
August 30, 2019

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20190007-EI?

A. Yes. I provided direct testimony on March 29, 2019 and July 26, 2019.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2020 for Duke Energy Florida LLC’s (“DEF” or “Company”) Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air Toxics Standards

1 (MATS) Program – Anclote Gas Conversion (Project 17.1), and Mercury and Air
2 Toxics Standards (MATS) Program – Crystal River Units 1 & 2 (CR1&2) (Project
3 17.2).

4
5 **Q. Have you prepared or caused to be prepared under your direction,
6 supervision or control any exhibits in this proceeding?**

7 A. Yes. I am sponsoring Exhibit No. __ (JS-1), which is an organization chart for
8 DEF’s Crystal River Clean Air Projects. I am also co-sponsoring the following
9 portions of Exhibit No. __ (CAM-5) to Christopher A. Menendez’s direct
10 testimony:

- 11 • 42-5P page 7 of 23 – Clean Air Interstate Rule (CAIR)
- 12 • 42-5P page 21 of 23 – MATS Anclote Gas Conversion
- 13 • 42-5P page 22 of 23 – MATS Program – CR1&2

14
15 **Q. What O&M costs does DEF expect to incur in 2020 for air emission controls
16 at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated Clean Air
17 Compliance Program (Project 7.4)?**

18 A. DEF estimates O&M costs of approximately \$22.6M to support the operation and
19 maintenance of air emissions controls that were installed at the CR Energy
20 Complex (“CREC”) as outlined in DEF’s Integrated Clean Air Compliance Plan
21 as follows:

- 22 • Labor costs are estimated at \$7.3M based on current staffing levels, including
23 labor for the CRN FGD Wastewater Treatment (“WWT”) project.

- 1 • Contractor expenses are estimated at \$6.1M for various services and include
- 2 contractor costs associated with the WWT.
- 3 • Parts and materials are estimated at \$1.9M.
- 4 • Other costs are estimated at \$0.2M.
- 5 • CR5 outage costs are estimated at \$1.4M.
- 6 • Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic,
- 7 dibasic acid and net gypsum sales/disposal) are estimated to total \$5.7M.

8

9 **Q. What steps does DEF take to ensure that the level of expenditures for the**
10 **operation of CR4&5 controls is reasonable and prudent?**

11 A. Plant management controls and monitors operations and costs using several
12 methods. Work is scheduled and conducted proactively and efficiently. Costs are
13 approved by the appropriate level of management per existing Company policies.
14 All expenditures are monitored on a monthly basis, and budget variances are
15 analyzed for accuracy and appropriateness.

16

17 **Q. Please discuss the organization being used to operate and maintain the CAIR**
18 **equipment?**

19 A. The Company established a dedicated unit to manage, operate and maintain the
20 CAIR equipment as shown by the organization chart on Exhibit__(JS-1). This
21 unit consists of 61 employees that report to the Crystal River North Station
22 Manager and 1 employee who reports to the Director-Florida Fossil-Hydro-
23 Finance. There are 8 managers and 53 maintenance, operations and support

1 employees. The operators work rotating shifts in order to staff the operations of
2 CREC 24 hours per day. The maintenance employees primarily work days, but
3 shift employees are available to work when needed. In an effort to keep regular
4 staffing levels low, contractors are used for specialized or lower-skilled work
5 which minimizes overall operation and maintenance costs.

6

7 **Q. Please discuss the organization being used to operate and maintain the CAIR
8 and WWT equipment?**

9 A. The Company established a dedicated unit to manage, operate and maintain the
10 CAIR equipment as shown by the effective organizational staffing chart on
11 Exhibit__(JS-1). This exhibit illustrates the 44 equivalent positions that report to
12 the Crystal River North Station Manager, 1 that reports to the Regional Services
13 Outages & Projects Manager and 1 that reports to the Director-Florida Fossil-
14 Hydro-Finance. There are 5 manager positions and 41 maintenance, operations
15 and support positions, reflecting DEF's staffing efficiency improvements. The
16 operators work rotating shifts in order to staff the operations of CREC 24 hours
17 per day. The maintenance staff primarily work days, but shift positions are
18 available to work when needed. In an effort to keep regular staffing levels low,
19 contractors are used for specialized or lower-skilled work which minimizes
20 overall operation and maintenance costs.

21

22 **Q. Are there policies and procedures in place to efficiently operate and maintain
23 the CAIR equipment?**

1 A. Yes. There are several different policies and procedures used to efficiently
2 operate and maintain the CAIR equipment. First and foremost, the plant adheres
3 to all OSHA and Company safety-related policies and procedures. It also follows
4 operations and maintenance procedures during startups, shut downs, steady state
5 situations and transient scenarios. All employees are trained to respond
6 effectively to many different operating scenarios as part of these procedures. The
7 procedures were developed during construction and startup and continue to be
8 revised as more experience and expertise is gained with the equipment.

9
10 The plant uses existing corporate-wide policies and procedures to efficiently
11 conduct business such as human resources (hiring, compensation, and
12 performance management), supply chain management (purchasing, contracting,
13 and inventory) and information technology (NERC Critical Infrastructure
14 Protection).

15
16 **Q. Are personnel operating and maintaining this equipment trained in these**
17 **policies and procedures?**

18 A. Yes. Personnel selected to operate and maintain CAIR equipment have to meet
19 job-related qualifications for specific positions. Some operation employees are
20 hired from outside companies and have previous experience operating this type
21 of equipment at other utilities. Other operation employees are selected to
22 participate in an in-house apprentice program. These employees must complete
23 a 2 to 4-year training program before they are fully qualified workers. This
24 training includes a mix of classroom and hands-on training that helps employees

1 progress through different levels of task proficiency. Maintenance employees are
2 selected based on their skills and experience and are provided equipment specific
3 training to optimize equipment maintenance.

4
5 Equipment-specific training was conducted during the construction and start-up
6 phase of the project and continues as major equipment overhauls are performed.
7 This training included equipment walk-downs, discussions with vendor
8 representatives and hands-on operating and maintenance work performed under
9 the supervision of qualified individuals.

10
11 From a business process standpoint, CAIR employees are trained on policies and
12 procedures using several different methods that include required reading and
13 review of the policies and procedures, small group discussions, one-on-one
14 interaction with subject matter experts, computer-based training and on the job
15 task training.

16

17 **Q. Does the Company have controls in place to ensure these policies and**
18 **procedures are followed?**

19 A. DEF ensures compliance with policies and procedures through management
20 controls, equipment round checklists, procedure sign-offs and internal audits. The
21 level of controls is based on the particular policy or procedure.

22

23 **Q. Are there any other mechanisms in place to ensure proper operation and**
24 **maintenance of CAIR equipment?**

1 A. Along with the above methods, prudent engineering judgment and industry
2 standards are used to ensure proper operation and maintenance of CAIR
3 equipment. The FGD Engineer (System Owner) works directly with operations
4 and maintenance personnel to ensure that systems are working in accordance with
5 design parameters.

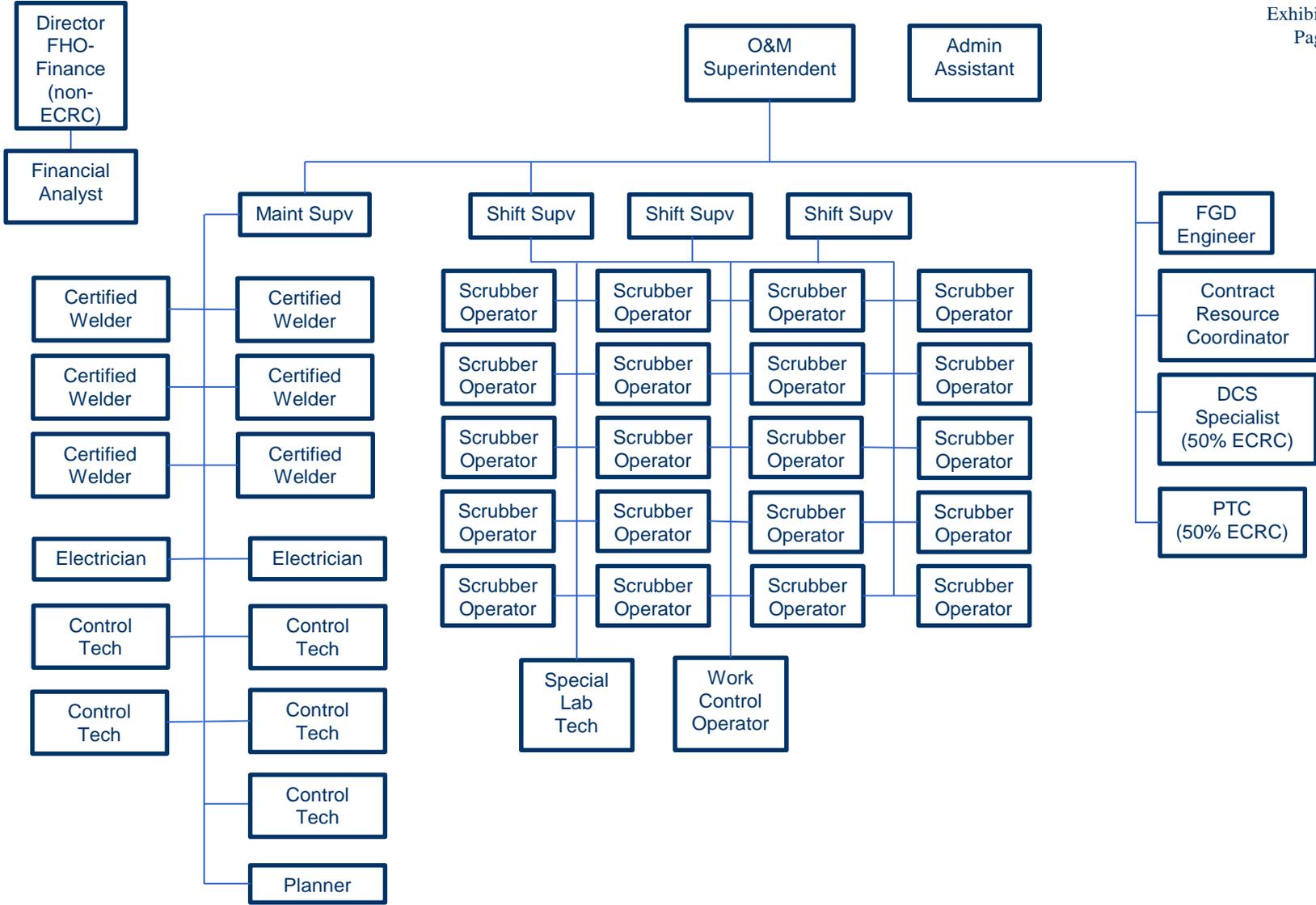
6

7 Routine maintenance is performed on a regular and on-going basis. In addition,
8 specialized inspection and maintenance work is conducted during scheduled unit
9 and equipment outages. These specialized work activities are identified and
10 refined as the Company gains more operational experience with the equipment.

11

12 **Q. Does this conclude your testimony?**

13 A. Yes.



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
KIM SPENCE McDANIEL
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20190007-EI
August 30, 2019

Q. Please state your name and business address.

A. My name is Kim Spence McDaniel. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20190007-EI?

A. Yes. I provided direct testimony on March 29, 2019 and July 26, 2019.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2020 for Duke Energy Florida LLC’s (“DEF” or “Company”) Substation Environmental Investigation, Remediation and Pollution Prevention

1 Program (Project 1 & 1a), Distribution Environmental Investigation, Remediation
2 and Pollution Prevention Program (Project 2), Pipeline Integrity Management
3 (“PIM”) Program (Project 3), Above Ground Storage Tanks (“AST”) Program
4 (Project 4), Phase II Cooling Water Intake 316(b) Program (Project 6),
5 CAIR/CAMR Continuous Mercury Monitoring System (“CMMS”) Program
6 (Projects 7.2 & 7.3), Best Available Retrofit Technology (“BART”) Program
7 (Project 7.5), Arsenic Groundwater Standard Program (Project 8), Sea Turtle –
8 Coastal Street Lighting Program (Project 9), Underground Storage Tanks
9 (“UST”) Program (Project 10), Modular Cooling Towers (Project 11), Thermal
10 Discharge Permanent Compliance (Project 11.1), Greenhouse Gas Inventory and
11 Reporting (Project 12), Mercury Total Maximum Loads Monitoring (“TMDL”)
12 (Project 13), Hazardous Air Pollutants (“HAPs”) Information Collection Request
13 (“ICR”) (Project 14), Effluent Limitation Guidelines CRN (Project 15.1),
14 National Pollutant Discharge Elimination System (“NPDES”) Program (Project
15 16), and Mercury & Air Toxics Standards (“MATS”) Program – Crystal River
16 Units 4 & 5 (“CR4&5”) (Project 17).

17

18 **Q. Have you prepared or caused to be prepared under your direction,**
19 **supervision or control any exhibits in this proceeding?**

20 **A.** Yes. I am co-sponsoring the following portions of Exhibit No. __ (CAM-5) to
21 Christopher A. Menendez’s direct testimony:

- 22 • 42-5P page 1 of 23 – Substation Environmental Investigation,
23 Remediation and Pollution Prevention Program

- 1 • 42-5P page 2 of 23 - Distribution System Environmental Investigation,
- 2 Remediation and Pollution Prevention Program
- 3 • 42-5P page 3 of 23 – PIM
- 4 • 42-5P page 4 of 23 - AST
- 5 • 42-5P page 6 of 23 - Phase II Cooling Water Intake
- 6 • 42-5P page 7 of 23 – Clean Air Interstate Rule (“CAIR”)
- 7 • 42-5P page 8 of 23 – BART
- 8 • 42-5P page 9 of 23 - Arsenic Groundwater Standard
- 9 • 42-5P page 10 of 23 – Sea Turtle – Coastal Street Lighting Program
- 10 • 42-5P page 11 of 23 - UST
- 11 • 42-5P page 12 of 23 - Modular Cooling Towers
- 12 • 42-5P page 13 of 23 - Thermal Discharge Permanent Cooling Tower
- 13 • 42-5P page 14 of 23 - Greenhouse Gas Inventory and Reporting
- 14 • 42-5P page 15 of 23 - Mercury TMDL
- 15 • 42-5P page 16 of 23 - HAPs ICR
- 16 • 42-5P page 17 of 23 - Effluent Limitation Guidelines ICR Program
- 17 • 42-5P page 18 of 23 - Effluent Limitation Guidelines CRN Program
- 18 • 42-5P page 19 of 23 - NPDES
- 19 • 42-5P page 20 of 23 - MATS – CR4&5

20

21 **Q. What costs does DEF expect to incur in 2020 for the Substation**
22 **Environmental Investigation, Remediation and Pollution Prevention**
23 **Program (Project 1 & 1a)?**

1 A. DEF estimates approximately \$25k in O&M costs for 2020. This is
2 predominantly for work at the Central Florida substation. The transmission
3 portion of this program (Project 1) is forecasted to be complete in 2020. The
4 distribution portion of this program (Project 1a) is complete.

5
6 **Q. What costs does DEF expect to incur in 2020 for the Distribution System
7 Environmental Investigation, Remediation and Pollution Prevention
8 Program (Project 2)?**

9 A. The Distribution System Environmental Investigation, Remediation and Pollution
10 Prevention Program is complete, DEF is not projecting any further costs. DEF
11 does not expect to incur any O&M costs in 2020.

12
13 **Q. What costs does DEF expect to incur in 2020 for the PIM Program (Project
14 3)?**

15 A. The PIM Program assets retired September 2016 and June 2017. As approved in
16 Order Nos. PSC-2016-0535-FOF-EI and PSC 2018-0014-FOF-EI, DEF
17 amortized the net book value of the PIM Program assets over three years, which
18 was fully amortized as of August 2019. DEF does not expect to incur any capital
19 expenditures or O&M costs in 2020.

20
21 **Q. What costs does DEF expect to incur in 2020 for the Aboveground Storage
22 Tank (“AST”) Program (Project 4)?**

23 A. DEF does not expect to incur any capital expenditures or O&M costs in 2020.

24

1 **Q. What costs does DEF expect to incur in 2020 for the Phase II Cooling Water**
2 **Intake Program (Project 6)?**

3 A. Site specific strategic plans, studies, and implementation plans are under
4 development to ensure compliance with all applicable requirements of the rule.
5 DEF expects to incur \$136k in O&M costs in 2020, which includes 122.21(r)
6 reports for Anclote and Bartow stations in order to assess 316(b) compliance, and
7 programmatic costs for all stations with NPDES permits. DEF will submit study
8 results to FDEP for Anclote July 2020 and Bartow August 2020.
9 DEF expects 2020 capital expenditures to be approximately \$4.9 million for the
10 Crystal River North 316(b) compliance project, which will be complete in 2020.

11
12 **Q. What costs does DEF expect to incur in 2020 for the CAIR/CAMR Program**
13 **(Project 7.2)?**

14 A. DEF does not expect to incur any capital expenditures or O&M costs in 2020.

15
16 **Q. What costs does DEF expect to incur in 2020 for the BART Program (Project**
17 **7.5)?**

18 A. DEF does not expect to incur any costs in 2020.

19
20 **Q. What costs does DEF expect to incur in 2020 for the Arsenic Groundwater**
21 **Standard Program (Project 8)?**

22 A. In accordance with FDEP Consent Order No. 09-3463D executed on March 22,
23 2016 and FDEP Consent Order No. 09-3463E executed on November 17, 2017,
24 DEF's investigation has identified potential sources of arsenic exceedances in

1 groundwater monitoring wells addressed in the Consent Order. The original
2 Consent Order was issued by the FDEP for exceedance of the arsenic groundwater
3 limit following the 2005 revision of the state’s groundwater standard that lowered
4 the arsenic maximum contaminant level from 50 ppb to 10 ppb. As discussed in
5 the prior testimony of DEF Witness Patricia Q. West¹, the results of DEF’s
6 monitoring and assessment have identified the need for additional remedial
7 compliance activities. To address these sources, DEF estimates approximately
8 \$1.2M in O&M costs for remediation activities, additional assessment and
9 monitoring that may be required, and subsequent preparation and submittal of a
10 remediation completion report to FDEP. This amount includes approximately
11 \$75k for cleanup of an area of Crystal River Units 4 & 5 stormwater basin located
12 near Monitoring Well #32 that has been identified as a potential source of elevated
13 arsenic, to be completed during the first half of 2020; approximately \$1.0M for
14 potential remediation activities at the former north ash pond area; and \$150k for
15 projected additional monitoring and assessment to support the two projects
16 mentioned above. These costs and the timing of expenditure are preliminary and
17 subject to change as they are contingent upon results and timing of the review and
18 approval process with FDEP. On July 26, 2019, DEF submitted a Site Assessment
19 Report Addendum (“SARA”) addressing FDEP comments to the Site Assessment
20 Report (“SAR”) submitted on August 31, 2018. The SAR and SARA document
21 all assessment work done under the Consent Order to identify the nature and
22 extent of arsenic in groundwater. The SARA is currently under review by FDEP.

¹ Please see Ms. West’s direct testimony provided in Docket 2005007-EI, 20080007-EI, 20090007-EI and 20150007-EI.

1 Once the SARA is approved by FDEP, DEF must submit a Remediation Action
2 Plan to FDEP for review and approval which is expected to occur in late 2019,
3 and will be implemented following approval from FDEP, anticipated in the
4 second half of 2020.

5
6 **Q. What costs does DEF expect to incur in 2020 for the Sea Turtle – Coastal
7 Street Lighting Program (Project 9)?**

8 A. DEF estimates \$300 in O&M and \$300 in capital costs for the Sea Turtle – Coastal
9 Street Lighting Program. The O&M costs are to install mitigation on any existing
10 street lights during nesting season that may interfere with sea turtle nesting for
11 Gulf County, Mexico Beach, and Pinellas County. Capital costs are projected to
12 install new street lights if required in Gulf County, Mexico Beach, and Pinellas
13 County and any lighting required for the Don Cesar project in Pinellas County.

14
15 **Q. What costs does DEF expect to incur in 2020 for the Underground Storage
16 Tanks (“UST”) Program (Project 10)?**

17 A. DEF does not expect to incur any capital expenditures or O&M costs in 2020.

18
19 **Q. What costs does DEF expect to incur in 2020 for the Modular Cooling Tower
20 (Project 11)?**

21 A. DEF does not expect to incur any costs in 2020.

22
23 **Q. What costs does DEF expect to incur in 2020 for the Thermal Discharge
24 Permanent Cooling Tower (Project 11.1)?**

1 A. DEF does not expect to incur any costs in 2020.

2

3 **Q. What costs does DEF expect to incur in 2020 for the Greenhouse Gas**
4 **Inventory and Reporting Program (Project 12)?**

5 A. DEF does not expect to incur any costs in 2020.

6

7 **Q. What costs does DEF expect to incur in 2020 for the Mercury TMDL**
8 **Program (Project 13)?**

9 A. DEF does not expect to incur any costs in 2020.

10

11 **Q. What costs does DEF expect to incur in 2020 in for the HAPs ICR Program**
12 **(Project No. 14)?**

13 A. DEF does not expect to incur any costs in 2020.

14

15 **Q. What costs does DEF expect to incur in 2020 for the Effluent Limitation**
16 **Guidelines ICR Program (Project No. 15)?**

17 A. DEF does not expect to incur any costs in 2020.

18

19 **Q. What costs does DEF expect to incur in 2020 for the Effluent Limitation**
20 **Guidelines CRN Program (Project No. 15.1)?**

21 A. DEF expects approximately \$40K in O&M expenditures and \$80K in Capital
22 expenditures in 2020. DEF expects this project to be completed in 2020. DEF is
23 continuing to monitor ELG requirements to determine if additional compliance
24 activities are necessary.

1

2 **Q. What costs does DEF expect to incur in 2020 for the NPDES Program**
3 **(Project No. 16)?**

4 A. DEF estimates approximately \$25k of O&M costs for Whole Effluent Toxicity
5 (“WET”) testing as required at DEF stations with NPDES permits.

6

7 **Q. What O&M costs does DEF expect to incur in 2020 for the MATS Program**
8 **– CR 4&5 (Project No. 17)?**

9 A. DEF estimates O&M costs of approximately \$598k for CR 4&5 MATS
10 compliance. This estimate includes emissions testing, burner inspections,
11 maintenance of emissions monitoring and control technologies, and reagent costs.

12

13 **Q. What capital costs does DEF expect to incur in 2020 for the MATS Program**
14 **– CR 4&5 (Project No. 17)?**

15 A. DEF does not expect capital expenditures in 2020.

16

17 **Q. Does this conclude your testimony?**

18 A. Yes.