

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Irma and Nate by Duke Energy Florida, LLC

Docket No. 20170272-EI

Dated: April 18, 2018

**DUKE ENERGY FLORIDA, LLC'S RESPONSE TO
CITIZENS' FIRST SET OF INTERROGATORIES (NOS. 1-50)**

Duke Energy Florida, LLC ("DEF"), subject to and without waiving the contemporaneously served objections to these requests, responds to the Citizens of the State of Florida, through the Office of the Public Counsel's ("Citizens" or "OPC") First Set of Interrogatories to DEF (Nos. 1-50) as follows:

1. Storm Timeline. For each of the seven storms listed on Appendix A, Page 1 and Page 7 of the Company's December 28, 2017 filing, provide a timeline summary indicating when the first costs were incurred, when the majority of the mobilization began, when the storm began, the peak storm time, when the storm ended, when demobilization started, when the majority of final costs were incurred and when the final cost was incurred (i.e., when follow-up work was completed).

Answer:

2. Hurricane Matthew. Refer to Appendix A, page 7. Please explain how the Company incurred approximately \$35,800,000 in Hurricane Matthew related costs when according the NOAA storm track for Hurricane Matthew, the eye of the storm traveled up Florida's east coast without making landfall in Florida. See https://www.nhc.noaa.gov/data/tcr/AL142016_Matthew.pdf at page 82.

Answer:

3. Vegetation Management. Refer to the Company's response to Citizens' Interrogatory No. 5 in Docket No. 20170215-EI. Provide for each year 2012-2017 the amount of vegetation management that was allowed in base rates O&M expense.

Answer: \$32 million was the amount approved for the 2010 test period in DEF's last rate case (Order No. PSC-10-0131-FOF-EI dated March 10, 2010).

4. Poles. Refer to the Company’s response to Citizens’ Interrogatory No. 8c in Docket No. 20170215-EI. Provide for each year 2008-2017 the amount of cost capitalized for the replacements listed.

Answer:

Year	Capitalized Total
2008	\$ 4,488,232
2009	\$ 5,464,637
2010	\$ 7,036,673
2011	\$ 6,664,265
2012	\$ 12,722,078
2013	\$ 17,300,710
2014	\$ 22,261,327
2015	\$ 37,481,621
2016	\$ 21,985,929
2017	\$ 20,352,553

5. Poles. Refer to the Company’s response to Citizens Interrogatory No. 8c and 8e in Docket No. 20170215-EI. Are the storm replaced poles included in the pole counts listed in 8c?

Answer:

The poles listed in DEF’s response to question 8c only represent the planned replacements under the Pole Replacement Program and does not include the poles in 8e. Note, the number of poles in DEF’s response to 8e in Docket No. 20170215-EU for Hurricane Irma was an estimate. The final number of poles is provided in response to question #8.

6. Poles. Provide, for each of the seven storms, a summary of the number of poles replaced, by either Company crews or contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Answer:

Duke Energy does not track specific location of equipment replaced or whether the work was completed by Company or contractors during a major storm restoration event. For the distribution assets, please see attached file bearing Bates number 20170272-DEF-OPC-ROG 1-6-00001 for details on quantity of equipment replaced by storm and month,

including the cost of the materials capitalized. DEF will supplement this response for storms Debby and Isaac. Also note that the capital cost is only the material cost. The total capital cost will be provided in response to question #22. The total number of poles replaced in Hurricane Irma reported in this file is different than previous responses to OPC as a result of additional true-up of inventory that has occurred since the previous totals were reported.

In regards to transmission, for the seven storms, only Hurricane Hermine and Hurricane Irma had pole replacements. Below are the number of poles and costs capitalized.

Hurricane Irma	
Number of Poles Replaced	142
Cost of Replacement	756,725
Average Cost Per Pole	5,329

Hurricane Hermine	
Number of Poles Replaced	2
Cost of Replacement***	-
Average Cost Per Pole	5,329

Note*** - Since Hermine overall capital was insignificant for Transmission, the same average from Hurricane Irma was used.

7. System. Starting in 2015, please provide a summary of distribution miles that identifies the number of miles, the number of poles, the amount of conductor, and the number of transformers by district.

Answer:

See attached file bearing Bates numbers 20170272-DEF-OPC-ROG 1-7-00001 through 20170272-DEF-OPC-ROG 1-7-00006.

8. System. For each of the seven storms, please provide the number of miles, the number of poles, the amount of conductor and the number of transformers that were impacted by each of the respective storms.

Answer:

For distribution assets, the attached files bearing Bates numbers 20170272-DEF-OPC-ROG 1-8-00001 through 20170272-DEF-OPC-ROG 1-8-000014 provide a count of poles, conductors and transformers that felt the impact of the adverse weather these seven storms caused in Duke Energy territory.

For transmission assets, DEF considers only equipment that requires replacement to have been “impacted” by a storm. For the seven storms, only Hurricane Hermine and Hurricane Irma had pole replacements. Below are the number of poles replaced by storm.

Hurricane Irma	
Number of Poles Replaced	142

Hurricane Hermine	
Number of Poles Replaced	2

9. Storm Accounting Policies and Procedures. Provide a detailed explanation how the storm costs were accounted for (i.e. by cost code or other designation), including the designation used, how the costs were charged to specific functions, how materials and supplies were accounted for (i.e. withdrawn from inventory and charged to the storm, how vehicle and fuel costs were tracked or assigned, and how contractors and vendors were instructed to account for capital work.

Answer:

On an annual basis, the Storm Accounting Procedures memo is updated by DE Florida Accounting and Reporting team (See 2017 Storm Procedures provided in POD 2). The Functional finance/accounting personnel will meet and review the accounting process and procedures that are required in the event of a storm. In the event of a storm, each function will determine if they are anticipating incremental storm costs based on the projected size, strength and path of the storm. If they believe there will be incremental costs, they create a storm project and storm charging guidance specific to their function, or support personnel to their function. This charging guidance include specific instructions for items such as regular time worked, OT worked, materials charging, fleet charging, expenses charged, etc. These charging instructions are also provided to contractors. See specific charging guidance for each function with incremental storm costs in POD 2. These charges are booked to a 186 account. After storm restoration has occurred, finance personnel will prepare an estimate of the charges incurred for a storm, and monitor charges to their project/codeblock. They will record an accrual for accounting purposes and scrub those costs for non-recoverable storm costs and record adjustments for non-incremental costs and capital charges. The remaining costs would result in only including costs allowed pursuant to the Storm Rule (FL 25-6.0143). Throughout the months following the storm, Finance personnel continue to review the charges as actual invoices are received and processed, ensuring only allowable incremental charges remain in the storm account. In addition, they continue to adjust their accruals as additional information becomes known. In May of the following year, once all invoices have been received and accruals cleared, the DE Florida Accounting group will book a journal entry to move the retail dollars against the Retail Storm reserve account (228 account). While the project charged, and personnel may have changed over the years, the overall process has not changed from 2012 to current.

10. Storm Accounting Policies and Procedures. Since the storms cover the years 2012 through 2017, please identify any major changes to the accounting policies and procedures and when they occurred.

Answer:

As stated in DEF's response to question #9, there have been no major changes to the accounting policies or procedures during this time frame.

11. Contractors. Explain what measures are taken to determine that contractors rates are reasonable and comparable from contractor to contractor.

Answer:

12. Standby. Does the Company have any information that would identify what costs were incurred for standby contractors and mutual assistance? If not, explain why the Company does not analyze this cost, how the Company mitigates standby and how the Company can assert that all the cost requested are reasonable. If yes, please provide the information.

Answer:

13. Recovery. Please refer to paragraph 18 of the Petition filed on December 28, 2017, please explain why the Company's issues do not include the other five named storms on Appendix A, Page 7 which reduced the storm reserve balance prior to the 2017 storm season and whether those costs were properly charged against the storm reserve pursuant to Rule 25-6.0143, F.A.C.

Answer:

DEF does not believe that the costs incurred preparing for and/or responding to Tropical Storms Debbie and Colin, and Hurricanes Isaac, Hermine, and Matthew are issues that the Commission must decide in this proceeding, therefore DEF did not identify them as such. Pursuant to Rule 25-6.0143(1)(j), F.A.C., a "utility may petition the Commission for recovery of a debit balance in Account 228.1 plus an amount to replenish the storm reserve through a surcharge, securitization or other cost recovery mechanism." Pursuant to Paragraph 38(c) of the 2017 Second Revised and Restated Settlement Agreement, approved by the Commission in Order No. PSC-2017-0451-AS-EU, DEF is not precluded from "petitioning the Commission to seek recovery of costs associated with any storms without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings." This same paragraph states that storm costs shall be limited to costs resulting from named storms, as well as "an estimate of incremental costs above the level of storm reserve prior to the storm event, and

replenishment of the storm reserve to the level as of the Implementation Date of the 2012 Settlement Agreement...or approximately \$132 million (retail).”

Prior to landfall of Hurricane Irma, DEF’ storm reserve was approximately \$54 million. The costs incurred related to Hurricane Irma caused DEF’s storm reserve to reach a debit (negative) balance, which was further exacerbated by the costs incurred in preparation for Hurricane Nate, therefore it was the effects of these two storms that caused DEF to file its petition to recover the debit balance. Thus, DEF believed that the final, actual cost of those storms was an issue the PSC needed to determine in order to establish the value of the debit balance to be recovered from customers. The amount necessary to replenish the reserve as contemplated by the 2017 Settlement Agreement will then be added to that amount for the final, total recovery.

14. Please provide, for each of the seven storms, a summary of the number of miles of conductor replaced, by Company crews or contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Answer:

Duke Energy does not track specific location of equipment replaced or whether the work was completed by Company or contractors during a major storm restoration event. For distribution assets, please see attached file bearing Bates number 20170272-DEF-OPC-ROG 1-6-00001 for details on quantity of equipment replaced by storm and month. DEF will supplement this response for storms Debby and Isaac. Also note that the capital cost is only the material cost. The total capital cost will be provided in response to question #22.

For transmission assets, there were zero miles of conductor replaced.

15. Please provide, for each of the seven storms, a summary of the number of cross arms replaced, by Company crews or by contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Answer:

Duke Energy does not track specific location of equipment replaced or whether the work was completed by Company or contractors during a major storm restoration event. For distribution assets, please see attached file bearing Bates number 20170272-DEF-OPC-ROG 1-6-00001 for details on quantity of equipment replaced by storm and month. Duke Energy does not capitalize cross arms. DEF will supplement this response for storms Debby and Isaac. Also note that the capital cost is only the material cost. The total capital cost will be provided in response to question #22.

For transmission assets, there was only one cross arm replaced for \$3,043 in materials costs for Irma. Duke Energy does not track the specific location of Conductor.

Transmission verifies work completed by Duke Energy oversight assignment and daily reconciliation of ETRs.

16. Please provide, for each of the seven storms, a summary of the number of cross transformers replaced, by Company crews or by contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Answer:

Duke Energy does not track specific location of equipment replaced or whether the work was completed by Company or contractors during a major storm restoration event. Please see attached file bearing Bates number 20170272-DEF-OPC-ROG 1-6-00001 for details on quantity of equipment replaced by storm and month. DEF will supplement this response for storms Debby and Isaac. Also note that the capital cost is only the material cost. The total capital cost will be provided in response to question #22.

17. Cost Summary. Provide for the storms listed on Appendix A, Page 7 a summary similar to that presented for Irma and Nate on Page 1 of Appendix A.

Answer:

18. Cost Summary. Provide for the each storm listed on Appendix A, Page 1 a summary, by function, of the respective types of costs included in total listed on line 2 and line 6 (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies, etc.).

Answer:

19. Cost Summary. Provide for the each storm listed on Appendix A, Page 7 a summary, by function, of the respective types of costs included in the each of the total listed on lines 3 through 7 (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies, etc.).

Answer:

20. Mobilization/Demobilization. Refer to Appendix A Page 1 and Page 7. For each of the storms provide a summary, by function, of what amount of contractor and what amount of line clearing costs are included in their respective totals were for mobilization and demobilization.

Answer:

21. Capitalized Cost. Provide, for each of the seven storms, a detailed summary, by function, that shows an itemization of plant costs by type (i.e. poles, conductor, cross arms, transformers, etc.) that were capitalized, the associated quantities and the associated costs.

Answer:

22. Capitalized Cost. Provide, for each of the seven storms, a detailed summary, by function, that shows an itemization of costs by type (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies etc.).

Answer:

23. Non-incremental Costs. Provide, for each of the seven storms, a detailed summary, by function, that shows an itemization of costs by type (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies etc.).

Answer:

24. Payroll. Refer to Appendix A. For each of the seven storms provide an explanation of what related costs, if any, are included in the overtime payroll amounts, identify each type of related costs and the respective amount(s) (i.e. benefits, overheads and payroll taxes) and provide the overtime included in the total cost for each respective storm.

Answer:

25. Payroll. Refer to Appendix A. For each of the seven storms provide an explanation of what related costs, if any, are included in the regular payroll amounts, identify each type of related costs and the respective amount(s) (i.e. benefits, overheads and payroll taxes) and provide the overtime included in the total cost for each respective storm.

Answer:

26. Payroll. Refer to Appendix A. Identify the amount of any incentive compensation included in the recorded costs charged to each of the seven storms and identify how any of the costs were excluded from this request (i.e. as non-incremental or as capitalized).

Answer:

27. Payroll. Provide for each year, 2012, 2016 and 2017 the regular payroll, by O&M account, included in base rates identifying the Docket setting rates and the effective date rates when into effect (i.e. if rates went into effect during the year provide a prorate from each docket for that year).

Answer: Please see DEF's response to question 28 below.

28. Payroll. Provide for each year, 2012, 2016 and 2017 the actual regular payroll, by O&M account for that year.

Answer: 2010 was the last rate case test year approved by the Florida Public Service Commission. In the attached file bearing Bates numbers 20170272-DEF-OPC-ROG 1-28-00001 through 20170272-DEF-OPC-ROG 1-28-00002 are the FERC FORM 1 – Salaries and Wages information from Pages 354-355 for the years of 2010, 2012, 2016 and 2017.

29. Payroll. Provide for each year, 2012, 2016 and 2017 the overtime payroll, by O&M account, included in base rates identifying the Docket setting rates and the effective date rates when into effect (i.e. if rates went into effect during the year provide a prorate from each docket for that year).

Answer: Payroll amounts are located in FERC FORM 1 on pages 354 and 355 of the attached file bearing Bates numbers 20170272-DEF-OPC-ROG 1-28-00001 through 20170272-DEF-OPC-ROG 1-28-00002. The amounts are not available by overtime category. 2010 was the test year in the last rate case approved by the Florida Public Service Commission.

30. Payroll. Provide for each year, 2012, 2016 and 2017 the actual overtime payroll, by O&M account for that year.

Answer: Payroll amounts are located in FERC FORM 1 on pages 354 and 355 of the attached file bearing Bates numbers 20170272-DEF-OPC-ROG 1-28-00001 through 20170272-DEF-OPC-ROG 1-28-00002. The amounts are not available by overtime category. 2010 was the test year in the last rate case approved by the Florida Public Service Commission.

31. Regular Payroll. Provide, for each of the seven storms, a summary of the regular payroll by week charged to restoration work order (i.e. this would be just payroll and excludes overheads and/or other related costs).

Answer:

32. Overtime Payroll. Provide, for each of the seven storms, a summary of the overtime payroll by week by charged to restoration work order (i.e. this would be just payroll and excludes overheads and/or other related costs).

Answer:

33. Third Party Billing. Refer to Appendix A. Was the Company billed by any third party pole owners for pole replacements performed by the third party during any of the seven storms and if so provide a summary of costs by third parties for each storm.

Answer: The Company does not have records of being billed by third party companies for any of the seven storms.

34. Third Party Billing. Refer to Appendix A. Did the Company bill by any third party for pole replacements performed by the Company or its contractors during any of the seven storms and if so provide a summary of costs billed the third party for each storm.

Answer: Duke Energy did not bill any third parties for the poles replaced during the seven storms.

35. Third-Party Reimbursement. Provide an explanation how the costs for third-party reimbursement were tracked and billed and include a summary of poles replaced during any of the seven storms along with the respective associated cost.

Answer: Foreign owned poles represent only 1.4% of the total pole population in Duke Energy's inventory. Hurricane Irma damaged .2% of the total population; Hurricane Matthew damaged less than .02% of the population; the other five storms damaged less than .01% combined. The likelihood that there was an overlap of these population sets is marginal.

During a major restoration event, Duke Energy is focused on safely restoring service to its customers and does not track ownership of the poles requiring replacement due to the small possibility that the damaged pole was foreign owned.

36. Overhead Costs. For payroll costs if an overhead rate was used for benefits and other related costs provide, by year, the respective overhead rates and an explanation of how the rates were determined.

Answer:

37. Overheads. Provide for the same time period storm costs were recorded the respective overhead rates used for recording the normal general operating costs for the Company and explain any difference between the normal rates and the rates used for storm costs.

Answer:

38. Outside Contractors. Are all outside contractors' time to be approved by a Company representative? If yes, what happens if time reports are not approved? If no, explain why not and how the Company can be confident that the services were performed?

Answer:

39. Line Clearing. Refer to Appendix A. Provide, for each of the seven storms, a summary of line clearing costs (listing each invoice), and the line clearing contractor.

Answer:

40. Line Clearing. Refer to Appendix A. Provide, for each the seven storms, a summary showing the date and number of crews mobilized and the date and number of crews demobilized.

Answer:

41. Contractors. Explain in detail what services were performed by function by outside contractors (i.e. pole & wire work, plant repairs, etc.). If different for any of the seven storms please explain the difference.

Answer:

42. Contractors. Identify whether contractors set poles and provide for each of the seven storms the number of poles set by contractors.

Answer: The DEF major storm restoration plan requires a quantity of Off-System Contractor and Mutual Assistance resources many times the native restoration workforce. As a result, most employees assume a higher value storm role in coordination and oversight of the Off-System Contractor and Mutual Assistance crews. While DEF does not record which crews set poles versus other restoration activity, the vast majority of the poles replaced as reported in Question #6 were set by Off-System Contractor or Mutual Assistance crews.

43. Contractors. Refer to Appendix A. Provide, for each of the seven storms, a summary of costs (listing each invoice) by function, by contractor.

Answer:

44. Materials & Supplies Expense. Refer to Appendix A. Provide, for each of the seven storms, a summary listing costs, by function, by type of costs.

Answer:

45. Vehicle & Fuel. Provide, for each of the seven storms, a summary of costs by function identifying the costs by type (i.e. overhead charge, invoiced, contractor/vendor charge, other, etc.) that are included storm cost total.

Answer:

46. Other Operating Expenses. Explain what type of costs are included in other operating expenses and provide, for each of the seven storms, a summary of costs, by type, by function. Also identify whether P Card costs are included and if so provide a separate summary of those costs by invoice amount.

Answer:

47. Employee Expenses. Explain what type of costs are included in employee expenses and provide, for each of the seven storms, a summary of costs, by type, by function. Also identify whether P Card costs are included and if so provide a separate summary of those costs by invoice amount.

Answer:

48. Tree Trimming. Provide for each of the seven storms the amount of line clearing costs by month.

Answer:

49. Tree Trimming. Provide for each of the seven storms, for any month where line clearing costs were charged to the restoration work order the previous three calendar years of costs for that same month that were charged to O&M expense.

Answer:

50. Tree Trimming. Rule 25-6.0143(1)(f) states: “The types of storm related costs prohibited from being charged to the reserve under the ICCA [Incremental Cost and Capitalization Approach] methodology include, but are not limited to, the following” and paragraph 8 states: “Tree trimming expenses, incurred in any month in which storm damage restoration activities are conducted, that are less than the actual monthly average of tree trimming costs charged to operation and maintenance expense for the same month in the three previous calendar years.” are to be excluded. Provide monthly calculations performed by the Company for each of the seven storms that would show whether the Company is in compliance with this requirement.

Answer:

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I hereby certify that on this _____ day of _____, 2018, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared BRIAN BUCKLER, who is personally known to me, and he acknowledged before me that he provided the answers to interrogatory number(s) 9, 10, and 33 through 35, of OPC'S FIRST SET OF INTERROGATORIES TO DUKE ENERGY FLORIDA, LLC (NOS. 1-50) in Docket No. 20170272-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this _____ day of _____, 2018.

BRIAN BUCKLER

Notary Public
State of Florida, at Large

My Commission Expires:

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I hereby certify that on this _____ day of _____, 2018, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared JASON CUTLIFFE, who is personally known to me, and he acknowledged before me that he provided the answers to interrogatory number(s) 2, 4 through 8, 14 through 16, and 42 of OPC'S FIRST SET OF INTERROGATORIES TO DUKE ENERGY FLORIDA, LLC (NOS. 1-50) in Docket No. 20170272-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this _____ day of _____, 2018.

JASON CUTLIFFE

Notary Public
State of Florida, at Large

My Commission Expires:

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I hereby certify that on this _____ day of _____, 2018, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared BOB MATTHEWS, who is personally known to me, and he acknowledged before me that he provided the answers to interrogatory number(s) 8, and 14 through 16, of OPC'S FIRST SET OF INTERROGATORIES TO DUKE ENERGY FLORIDA, LLC (NOS. 1-50) in Docket No. 20170272-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this _____ day of _____, 2018.

BOB MATTHEWS

Notary Public
State of Florida, at Large

My Commission Expires:

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I hereby certify that on this _____ day of _____, 2018, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared MARCIA OLIVIER, who is personally known to me, and he acknowledged before me that he provided the answers to interrogatory number(s) 3, and 27 through 30, of OPC'S FIRST SET OF INTERROGATORIES TO DUKE ENERGY FLORIDA, LLC (NOS. 1-50) in Docket No. 20170272-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this _____ day of _____, 2018.

MARCIA OLIVIER

Notary Public
State of Florida, at Large

My Commission Expires:

Number of Poles	August	September	October	November
Colin				
Hermine		75		
Matthew			213	
Irma		1,878	252	
Irma - Streetlight Poles		66	73	

Capital Material Cost of Poles	August	September	October	November
Colin				
Hermine		\$ 11,382		
Matthew			\$ 35,158	
Irma		\$ 287,657	\$ 43,299	
Irma - Streetlight Poles		\$ 42,041	\$ 1,578	

Feet of Wire	August	September	October	November
Colin				
Hermine	32,940	82,650	600	
Matthew			169,548	
Irma		1,573,322	138,099	4,000
Nate				

Capital Material Cost of Wire	August	September	October	November
Colin				
Hermine	\$ 15,270	\$ 21,846	\$ 449	
Matthew			\$ 58,020	
Irma		\$ 549,849	\$ 45,045	\$ 2,325
Nate				

Feet of Cable Underground	August	September	October	November
Colin				
Hermine				
Matthew			45	
Irma		11,550	11,354	
Nate				

Capital Material Cost of Cable Underground	August	September	October	November
Colin				
Hermine				
Matthew			\$ 59	
Irma		\$ 16,869	\$ 15,046	
Nate				

Number of Crossarms	August	September	October	November
Colin				
Hermine	20	25		
Matthew			153	
Irma		585	42	
Nate				

Material Cost of Crossarms	August	September	October	November
Colin				
Hermine	\$ 602	\$ 917		
Matthew			\$ 5,959	
Irma		\$ 66,303	\$ 4,843	
Nate				

Number of Transformers - Pole	August	September	October	November
Colin				
Hermine	106	52		
Matthew			140	33
Irma		1,527	53	
Nate				

Capital Material Cost of Transformers - Pole	August	September	October	November
Colin				
Hermine	\$ 70,742	\$ 42,220		
Matthew			\$ 110,350	\$ 16,908
Irma		\$ 1,183,365	\$ 43,360	
Nate				

Number of Transformers - Padmount	August	September	October	November
Colin				
Hermine		20		
Matthew			15	
Irma		66	7	
Nate				

Capital Material Cost of Transformers - Padmount	August	September	October	November
Colin				
Hermine		\$ 75,614		
Matthew			\$ 42,164	
Irma		\$ 284,081	\$ 6,234	
Nate				

Ops Center	Total Transformers	Total Poles
APOPKA	22524	66368
DELAND	20651	62770
JAMESTOWN	21490	57996
LONGWOOD	15242	39100
INVERNESS	25579	75961
MONTICELLO	25930	92589
OCALA	25186	74551
BUENA VISTA	16498	45983
CLERMONT	7273	19676
CONWAY	15716	48046
HIGHLANDS	15736	50078
LAKE WALES	25662	81432
WINTER GARDEN	14370	42488
CLEARWATER	21671	66601
SEVEN SPRINGS	29882	78980
ST. PETERSBURG	19124	84967
WALSINGHAM	21592	68494
ZEPHYRHILLS	4912	13589
SYSTEM	349038	1069669

OP_CENTER	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
LONGWOOD	502.14	333.26	572.55	168.88	75.15	226.15	22.43	647.7	98.56	252.56
MONTICELLO	2397.63	2115.17	361.15	282.46	20.49	311.96	134.24	381.64	101.83	54.33
SEVEN SPRINGS	968.14	619.18	1605.19	348.95	90.07	452.2	74.31	1695.26	564.95	630.71
ST. PETERSBURG	919.39	688.38	355.85	231	98.06	1138.55	192.14	453.91	121.22	187.15
WALSINGHAM	804.4	560.14	558.7	244.27	60.82	610.49	146.09	619.52	156.15	369.99
ZEPHYRHILLS	221.07	178.41	142.88	42.66	4.22	62.73	12.4	147.11	50.34	13.35
INVERNESS	1905.66	1598.81	608.41	306.85	40.04	259.65	83.78	648.44	158.89	40.12
LAKE WALES	1701.21	1340.92	723.56	360.29	50.36	500.06	70.57	773.92	454.59	176.77
CLERMONT	312.58	231.86	425.23	80.72	40.41	88.01	11.38	465.64	231.15	96.93
WINTER GARDEN	428.7	277.07	922.95	151.63	76.87	174.22	34.4	999.82	420.57	380.79
CLEARWATER	797.44	556.54	565.77	240.9	55.1	645.74	72.92	620.87	205.42	177.16
HIGHLANDS	1190.56	970.65	295.48	219.91	8.24	223.16	58.95	303.72	79.7	17.31
DELAND	1225.23	986.29	422.1	238.94	21.27	536.07	23.55	443.37	176.95	137.44
JAMESTOWN	691.8	468.42	1267.71	223.37	105.13	205.1	31.31	1372.83	391.29	644.6
BUENA VISTA	334.21	154.66	1492.26	179.55	304.51	52.01	21.73	1796.77	666.56	421.47
CONWAY	847.93	610.45	780.43	237.48	163.65	196.72	40.14	944.08	350.38	358.26
AOPKA	1030.26	761.33	893.04	268.93	54.68	363.14	42.91	947.72	315.93	445.48
OCALA	1733.22	1505.25	634.45	227.98	32.21	306.59	97.04	666.66	187.08	47.07

Ops Center	Total Transformers	Total Poles
APOPKA	22471	66234
DELAND	20642	62715
JAMESTOWN	21429	57832
LONGWOOD	15242	39137
INVERNESS	25520	75810
MONTICELLO	25905	92679
OCALA	25184	74665
BUENA VISTA	16401	45860
CLERMONT	7268	19692
CONWAY	15648	48015
HIGHLANDS	15762	50211
LAKE WALES	25596	81244
WINTER GARDEN	14308	42393
CLEARWATER	21657	66587
SEVEN SPRINGS	29847	78959
ST. PETERSBURG	19156	85354
WALSINGHAM	21569	68654
ZEPHYRHILLS	4904	13546
SYSTEM	348509	1069587

OP_CENTER	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
ST. PETERSBURG	923.86	690.07	354.77	233.79	89.98	1135.55	194.51	444.76	113.17	184.57
INVERNESS	1905.62	1598.21	612.5	307.4	39.28	245.84	84.8	651.78	150.22	36.21
CONWAY	848.69	613.77	770.32	234.93	162.39	193.96	40.44	932.71	341.08	356.35
APOPKA	1030.1	763.02	881.71	267.08	51.78	360.12	43.54	933.49	306.06	442.02
CLERMONT	313.62	233.24	414.33	80.38	40.89	86.23	11.69	455.21	224.81	96.04
CLEARWATER	798.5	557.43	561.71	241.07	56.28	628.21	75.15	617.99	168.14	170.09
HIGHLANDS	1194.71	972.43	295.97	222.28	8.28	192.65	59.92	304.25	77.27	15.53
LONGWOOD	506.84	335.77	564.75	171.07	72.83	225.01	23.72	637.59	96	248.93
DELAND	1226.6	988.44	415.26	238.16	17.84	540.66	24.15	433.1	171.86	135.47
BUENA VISTA	340.62	159.54	1447.78	181.08	301.76	51.57	22.32	1749.54	626.75	422.18
JAMESTOWN	694.93	470.78	1258.42	224.15	102.99	203.33	32.33	1361.41	384.26	640.99
LAKE WALES	1699.68	1341.47	703.91	358.21	48.89	489.95	71.62	752.8	432.11	172.63
MONTICELLO	2402.18	2126.71	362.31	275.47	19.79	267.62	135.99	382.11	100.57	49.05
OCALA	1736.32	1510.95	626.41	225.38	32.19	290.3	97.87	658.6	175.54	42.71
SEVEN SPRINGS	969.79	622.51	1586.79	347.28	84.61	444.49	75.14	1671.4	530.87	625.13
WALSINGHAM	804.76	560.09	554.53	244.67	60.17	605.84	148.36	614.7	148.05	366.64
WINTER GARDEN	429.68	278.81	900.5	150.87	76.69	172.43	34.9	977.19	399.28	379.49
ZEPHYRHILLS	220.59	180.99	140.33	39.6	4.23	56.06	12.54	144.56	43.02	13.18

Ops Center	Total Transformers	Total Poles
APOPKA	22357	65985
DELAND	20614	63268
JAMESTOWN	21335	57700
LONGWOOD	15218	39368
INVERNESS	25382	75852
MONTICELLO	25770	92281
OCALA	25053	74342
BUENA VISTA	15990	44955
CLERMONT	7166	19541
CONWAY	15536	47680
HIGHLANDS	15692	50156
LAKE WALES	25366	80339
WINTER GARDEN	14135	41863
CLEARWATER	21592	66633
SEVEN SPRINGS	29738	78512
ST. PETERSBURG	19098	85311
WALSINGHAM	21537	68318
ZEPHYRHILLS	4890	15607
SYSTEM	346469	1067711

OP_CENTER	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
ST. PETERSBURG	925.21	692.48	351.63	232.73	88.37	1134.14	194.04	440	111.58	181.77
INVERNESS	1905.58	1600.71	605.74	304.86	37.66	225.25	85.12	643.4	145.37	33.53
CONWAY	848.72	615.75	757.89	232.97	159.05	191.7	40.5	916.94	334.1	354.67
APOPKA	1034	771.69	867.34	262.31	47.41	356.85	44.53	914.75	299.55	442.39
CLERMONT	314.89	236.78	406.5	78.11	39.71	84.77	11.8	446.21	217.57	95.28
HIGHLANDS	1196.77	973.16	292.57	223.62	7.94	179.56	60.26	300.51	75.87	14.06
LONGWOOD	509.05	336.27	560.16	172.77	71.8	223.29	23.68	631.97	92.77	246.4
DELAND	1224.62	987.45	405.4	237.17	17.37	539.84	24.1	422.77	165.46	133.27
ZEPHYRHILLS	220.74	181.14	137.22	39.6	4.23	52.49	12.59	141.44	39.66	12.99
BUENA VISTA	342.78	162.59	1387.34	180.19	297.01	50.53	22.51	1684.36	578.79	421.52
MONTICELLO	2079.47	1845.42	337.82	234.05	16.29	210.65	117.9	354.12	93.32	42.4
OCALA	2059.66	1794.9	645.17	264.76	32.82	303.72	117.29	677.99	166.85	41.52
SEVEN SPRINGS	964.65	617.58	1553.23	347.08	81.96	438.54	75.78	1635.19	508.16	618.82
WALSINGHAM	804.19	560.24	549.87	243.95	55.46	597.92	149.67	605.33	144.63	362.92
WINTER GARDEN	428.57	281.01	879.57	147.57	74.21	169.96	35.27	953.78	381.68	378.96
CLEARWATER	801.05	558.51	555.06	242.54	54.26	606.12	76.28	609.31	143.24	165.04
JAMESTOWN	696.53	473.56	1245.01	222.97	102.91	201.99	32.55	1347.91	372.87	638.31
LAKE WALES	1699.81	1340.67	683.78	359.14	47.41	480.08	72.38	731.19	418.74	170.83

Impacted	TOT_OH_PRIMARY	TOT_OH_BRANCH	TOT_UG_BRANCH	TOT_OH_SCND_CABLE	TOT_OH_SERV_CABLE	TOT_UG_PRIMARY	TOT_UG_SCND_CABLE	TOT_UG_SERV_CABLE	UG_SEC_CABLE
	22149.75	15703.73	5426.53	2130.14	523.43	6244.31	1587.76	1890.56	1452

Impacted	TOT_OH_PRIMARY	TOT_OH_BRANCH	TOT_UG_BRANCH	TOT_OH_SCND_CABLE	TOT_OH_SERV_CABLE	TOT_UG_PRIMARY	TOT_UG_SCND_CABLE	TOT_UG_SERV_CABLE	UG_SEC_CABLE
	23693.66	16171.71	7033.52	2662.11	512.06	8379.82	2315.64	2641.84	2142.34

	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
Impacted	6467.97	4916.45	5080.57	1551.53	363.34	2476.21	515.57	5443.9	1766.98	1708.81

	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
Impacted	6467.97	4916.45	5080.57	1551.53	363.34	2476.21	515.57	5443.9	1766.98	1708.81

Impacted	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
	11579.12	9087.78	7371.73	2491.34	907.53	3713.61	673.42	8279.29	2722.08	2688.4

Impacted	OH_PRIMARY	OH_BRANCH	UG_BRANCH	OH_FEEDER	UG_FEEDER	OH_SEC_CABLE	OH_SERV_CABLE	UG_PRIMARY	UG_SEC_CABLE	UG_SERV_CABLE
	18011.57	13956.79	12627.71	4054.77	1301.28	6352.55	1170.29	13928.98	4731.56	4451.49

N/A

	Total Transformers	Total Poles
Impacted	149302	472219

	Total Transformers	Total Poles
Impacted	144005	420318

	Total Transformers	Total Poles
Impacted	173194	555555

	Total Transformers	Total Poles
Impacted	173194	555555

	Total Transformers	Total Poles
Impacted	173732	511948

	Total Transformers	Total Poles
Impacted	349038	1069669

N/A

Source: Per FERC FORM 1 - pages 354-355

DISTRIBUTION OF SALARIES AND WAGES

Dollars in Thousands

Page No.	Line No.	Title of the FERC Account	12/31/2010	12/31/2012	12/31/2016	12/31/2017
354	1	Electric				
354	2	Operation				
354	3 b	Production	78,460	83,783	29,834	24,705
354	4 b	Transmission	11,019	9,914	8,009	8,293
354	5 b	Regional Market	0	0	0	0
354	6 b	Distribution	37,107	37,810	28,342	27,835
354	7 b	Customer Accounts	18,454	19,395	28,228	26,475
354	8 b	Customer Service and Informational	11,492	12,902	8,017	7,825
354	9 b	Sales	927	1,132	2,601	4,379
354	10 b	Administrative and General	62,558	60,259	95,440	70,286
354	11 b	TOTAL Operation (Total of lines 3 thru 10)	220,016	225,194	200,470	169,798
354	12	Maintenance				
354	13 b	Production	39,955	47,264	64,261	64,803
354	14 b	Transmission	6,974	7,463	4,343	3,722
354	15 b	Regional Market	0	0	0	0
354	16 b	Distribution	20,843	24,920	25,478	25,836
354	17 b	Administrative and General	31	8	5	33
354	18 b	TOTAL Maintenance (Total of lines 13 thru 17)	67,803	79,655	94,087	94,394
354	19	Total Operation and Maintenance				
354	20 b	Production (Total of lines 3 and 13)	118,415	131,047	94,095	89,509
354	21 b	Transmission (Total of lines 4 and 14)	17,993	17,377	12,352	12,015
354	22 b	Regional Market (Total of lines 5 and 15)	0	0	0	0
354	23 b	Distribution (Total of lines 6 and 16)	57,950	62,730	53,820	53,671
354	24 b	Customer Accounts (Transcribe Line 7)	18,454	19,395	28,228	26,475
354	25 b	Customer Service and Informational (Transcribe Line 8)	11,492	12,902	8,017	7,825
354	26 b	Sales (Transcribe Line 9)	927	1,132	2,601	4,379
354	27 b	Administrative and General (Total of lines 10 and 17)	62,588	60,267	95,445	70,319
354	28 b	TOTAL Oper. And Maint. - Direct Payroll Distribution (Total of Lines 20 thru 27)	287,819	304,849	294,557	264,192
354	28 c	TOTAL Oper. And Maint - Allocation of Payroll Charged for Clearing Accounts	7,062	5,602	1,055	1,057
354	28 d	TOTAL Operation & Maintenance - Electric	294,882	310,451	295,612	265,249
354	29	Gas				
354	30	Operation				
354	31 b	Production-Manufactured Gas	0	0	0	0
354	32 b	Production-Natural Gas (Including Expl and Dev.)	0	0	0	0
354	33 b	Other Gas Supply	0	0	0	0
354	34 b	Storage, LNG Terminaling and Processing	0	0	0	0
354	35 b	Transmission	0	0	0	0
354	36 b	Distribution	0	0	0	0
354	37 b	Customer Accounts	0	0	0	0
354	38 b	Customer Service and Informational	0	0	0	0
354	39 b	Sales	0	0	0	0
354	40 b	Administrative and General	0	0	0	0
354	41 b	TOTAL Operation (Total of lines 31 thru 40)	0	0	0	0
354	42	Maintenance				
354	43 b	Production-Manufactured Gas	0	0	0	0
354	44 b	Production-Natural Gas (Including Exploration and Development)	0	0	0	0
354	45 b	Other Gas Supply	0	0	0	0
354	46 b	Storage, LNG Terminaling and Processing	0	0	0	0
354	47 b	Transmission	0	0	0	0
355	48 b	Distribution	0	0	0	0
355	49 b	Administrative and General	0	0	0	0
355	50 b	TOTAL Maintenance (Total of lines 43 thru 49)	0	0	0	0
355	51	Total Operation and Maintenance				
355	52 b	Production-Manufactured Gas (Total of lines 31 and 43)	0	0	0	0
355	53 b	Production-Natural Gas (Including Expl. And Dev), Line 32	0	0	0	0
355	54 b	Other Gas Supply (Total of lines 33 and 45)	0	0	0	0
355	55 b	Storage, LNG Terminaling and Processing (Total of lines 31 thru 34)	0	0	0	0
355	56 b	Transmission Lines (Total of lines 35 and 47)	0	0	0	0
355	57 b	Distribution (Total of lines 36 and 48)	0	0	0	0
355	58 b	Customer Accounts (Line 37)	0	0	0	0
355	59 b	Customer Service and Informational (Line 38)	0	0	0	0
355	60 b	Sales (Line 39)	0	0	0	0
355	61 b	Administrative and General (Total of lines 40 and 49)	0	0	0	0
355	62 b	TOTAL Oper. and Maint.- Direct Payroll Distribution (Total of Lines 52 thru 61)	0	0	0	0
355	62 c	TOTAL Oper. and Maint. - Allocation of Payroll Charged for Clearing Accounts	0	0	0	0
355	62 d	TOTAL Operation and Maintenance - Gas	0	0	0	0
355	63-64b	Other Utility Departments - Direct Payroll Distribution	0	0	0	0
355	63-64c	Other Utility Departments - Allocation of Payroll Charged for Clearing Accounts	0	0	0	0
355	63-64d	Other Utility Departments - Total	0	0	0	0
355	64	Operation and Maintenance				
355	65 b	TOTAL All Utility Dept. (Total of lines 28, 62, and 64) - Direct Payroll Distribution	287,819	304,849	294,557	264,192
355	65 c	TOTAL All Utility Dept. (Total of lines 28, 62, and 64) - Allocation of Payroll Charged for Clearing Accounts	7,062	5,602	1,055	1,057
355	65 d	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	294,882	310,451	295,612	265,249
355	66	Utility Plant				
355	67	Construction (By Utility Departments)				
355	68 b	Electric Plant- Direct	92,801	95,871	119,276	128,360
355	68 c	Electric Plant - Allocation	9,993	10,501	9,487	10,178
355	68 d	Electric Plant - Total	102,794	106,372	128,764	138,538
355	69 b	Gas Plant - Direct	0	0	0	0
355	69 c	Gas Plant - Allocation	0	0	0	0

Source: Per FERC FORM 1 - pages 354-355

DISTRIBUTION OF SALARIES AND WAGES

Dollars in Thousands

Page No.	Line No.	Title of the FERC Account	12/31/2010	12/31/2012	12/31/2016	12/31/2017
355	69 d	Gas Plant - Total	0	0	0	0
355	70 b	Other (details in footnotes) - Direct	0	0	0	0
355	70 c	Other (details in footnotes) - Allocation	0	0	0	0
355	70 d	Other (details in footnotes) - Total	0	0	0	0
355	71 b	TOTAL Construction (Total of lines 68 thru 70) - Direct	92,801	95,871	119,276	128,360
355	71 c	TOTAL Construction (Total of lines 68 thru 70) - Allocation	9,993	10,501	9,487	10,178
355	71 d	TOTAL Construction (Total of lines 68 thru 70) - Total	102,794	106,372	128,764	138,538
355	72	Plant Removal (By Utility Departments)				
355	73 b	Electric Plant - Direct	0	0	22,575	25,785
355	73 c	Electric Plant - Allocation	0	0	0	0
355	73 d	Electric Plant - Total	0	0	22,575	25,785
355	74 b	Gas Plant - Direct	0	0	0	0
355	74 c	Gas Plant - Allocation	0	0	0	0
355	74 d	Gas Plant - Total	0	0	0	0
355	75 b	Other (details in footnote) - Direct	0	0	0	0
355	75 c	Other (details in footnote) - Allocation	0	0	0	0
355	75 d	Other (details in footnote)- Total	0	0	0	0
355	76 b	TOTAL Plant Removal (Total of lines 73 thru 75) - Direct	0	0	22,575	25,785
355	76 c	TOTAL Plant Removal (Total of lines 73 thru 75) - Allocation	0	0	0	0
355	76 d	TOTAL Plant Removal (Total of lines 73 thru 75) - Total	0	0	22,575	25,785
355	95 b	TOTAL Other Accounts - Direct	30,219	26,582	26,697	47,879
355	95 c	TOTAL Other Accounts - Allocation	-17,055	-16,103	-10,542	-11,235
355	95 d	TOTAL Other Accounts - Total	13,164	10,479	16,154	36,644
355	96 b	TOTAL SALARIES AND WAGES - Direct	410,839	427,302	463,106	466,216
355	96 c	TOTAL SALARIES AND WAGES - Allocation	0	0	0	0
355	96 d	TOTAL SALARIES AND WAGES - Total	410,839	427,302	463,106	466,216