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DEF's Response to OPC's Second Production of Documents Nos. 29-30, 32-34

(Nos. 29, 30, and 32-34 have attachments; only the non-confidential attachments)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Storm Protection Plan pursuant to Rule 25-6.030, F.A.C., Duke Energy Florida, LLC.	DOCKET NO. 20220050-EI Dated: May 16, 2022

DUKE ENERGY FLORIDA, LLC'S RESPONSE TO CITIZENS' SECOND REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 29-34)

Duke Energy Florida, LLC ("DEF"), responds to the Citizens of the State of Florida, through the Office of Public Counsel's ("Citizens" or "OPC") Second Request to Produce Documents (Nos. 29-34), as follows:

DOCUMENTS REQUESTED

Refer to the 2023-2032 Feeder Hardening tab in the Q1 Rule 25-6.030 - Rev Req & 3 yr. Rate Impacts_BLM-1 Support File -POD 1 Excel workbook as an example of the 7.61% WACC used to compute the return for all individual program costs.

29. Provide the calculation and all underlying source data used to calculate the WACC of 7.61%, e.g. data used to calculate the capitalization, capitalization ratios, and cost of each component. Provide the calculation in live Excel format with all formulas in place.

Response:

Please see the attached documents bearing bates numbers 20220050-DEF-005208 through 20220050-DEF-005211. An Excel version is also being provided.

30. Provide the calculation, in live Excel format with all formulas in place, of the currently authorized base rate and SPPCRC WACC. In addition, cite to all authorities in which this authorization(s) was obtained.

Response:

Please see the attached documents bearing bates numbers 20220050-DEF-005212 through 20220050-DEF-005224. An Excel version is also being provided.

[redacted]

[redacted]

32. Provide the source(s) of the depreciation rates shown on each schedule applicable to each individual program.

Response:

Please see the attached documents bearing bates numbers 20220050-DEF-005225 through 20220050-DEF-005234 and documents bearing bates number 20200069-DEF-000415 through 20200069-000446, provided in docket number 20200069, response to OPC's Third Request to Produce Documents (Nos. 31-53), specifically question 36. An Excel version of 20220050-DEF-005225 through 20220050-DEF-005234 is also being provided.

The documents bearing bates numbers 20200069-DEF-000415, through 20200069-000446 are confidential, and subject to Order No. PSC-2020-0269-CFO-EI, issued on July 28, 2020 in docket number 20200069. A redacted version is attached hereto.

33. Provide the estimated service lives for the plant additions by plant account and provide a copy of the source(s) of those service lives applicable to each individual program.

Response:

Please see the attached document bearing bates number 20220050-DEF-005235.

34. Provide all documents identified in or related to your response to ROG 62.

Response:

Please see the attached documents bearing bates numbers 20220050-DEF-005204 through 20220050-DEF-005207.

The documents bearing bates numbers 20220050-DEF-005204 through 20220050-DEF-005207 are confidential. A redacted version is attached hereto. An unredacted copy has been filed with the Florida Public Service Commission along with DEF's Notice of Intent to Request for Confidential Classification dated May 16, 2022.

DUKE ENERGY FLORIDA
Average - Capital Structure
Budget Capital Structure and Cost Rates
January 2023 - December 2023

($000)

Line No.		(1) System Per Sys Per Book	(2) Proration Adjustment	(3) System Per Books Adj'd	(4) Retail Per Books	(5) Pro Rata Adj	(6) Specific Adj	(7) Adjusted Retail	(8) Cap Ratio	(9) Cost Rate	(10) Weighted Cost	(11) Revenue Requirement
1	Common Equity	$9,395,837	$ 3,028	$ 9,398,865	8,625,187	$ (825,926)	$ (10,094)	$ 7,789,166	44.42%	9.85%	4.37%	5.85%
2	Long Term Debt	$8,271,924	2,666	8,274,590	7,593,458	(727,130)		6,866,328	39.15%	4.06%	1.59%	1.59%
3	Short Term Debt	$60,233	19	60,252	55,293	(5,295)	-	49,998	0.29%	0.90%	0.00%	0.00%
4	Customer Deposits	$184,743	60	184,802	184,802	(17,696)		167,106	0.95%	2.47%	0.02%	0.02%
5	Invest Tax Cr	$345,995	112	346,107	317,617	(30,414)		287,202	1.64%	7.14%	0.12%	0.15%
6	Deferred Inc Tax	$3,144,948	(5,885)	3,139,063	2,880,668	(275,845)	(227,699)	2,377,124	13.55%			
7	**Total**	$ 21,403,680	$ -	$ 21,403,680	$ 19,657,024	$(1,882,306)	$ (237,793)	$ 17,536,925	100.00%		6.10%	7.61%
8								-				
9												

Line No.		Retail Per Books	Ratio	Cost Rate	Weighted Cost	Ratio Wtd Cost	*Col 12, Line17* Weighted Cost ITC	Weighted ITC	Revenue Requirement
10									
11									
12	ITC Debt/Equity split:								
13	Common Equity	8,625,187	53%	9.85%	5.24%	73.4%	0.12%	0.0880%	0.118%
14	Preferred Equity	-	0%				0.12%	0.0000%	0.000%
15	Long Term Debt	7,593,458	47%	4.06%	1.90%	26.6%	0.12%	0.0320%	0.032%
16	Total ITC	16,218,645	100%		7.14%	100.00%		0.1200%	0.150%
17									
18									

Line No.		
19	Revenue Requirement Rate of Return between Debt and Equity:	
20	Total Equity Component (Lines 1 and 13)	5.968%
21	Total Debt Component (Lines 2, 3 , 4 , and 15)	1.642%
22	**Total Revenue Requirement Rate of Return**	7.610%
23		
24		

Line No.		
25	Notes:	
26	Statutory Tax Rate:	25.345%
27		
28	Column:	
29	(1)	Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
30	(2)	Line 1 through 5 - Column (1) / Total Column (1) x - Line 6 Column 2
31		Line 6 - Per Order No. PSC-2020-0165-PAA-EU, Proration Adjustment to comply with Treasury Regulation Section 1.167(l)-1(h)(6)(i)
32	(3)	Column (1) + Column (2)
33	(4)	Lines 1, 2, 3, 5, 6 - Column (3) / (Total Column (3) - Column 3, Line 4 Customer Deposits) x (Total Column 4 - Column 4, Line 4 Customer Deposits)
34		Line 4 = Column (3), Line 4 Customer Deposits
35	(5)	Column (4) / Total Column (4) x Total Column (5) Total Rate Base Adjustments less Specific Adjustments
36	(6)	Line 1 - Remove the NBV of Non-utility property from common equity
37		Line 6 - Per Order No. PSC 2021-0202A. Remove DIT associated with Crystal River 3 nuclear plant
38	(7)	Column (4) + Column (5) + Column (6)
39	(8)	Column (7) / Total Column (7)
40	(10)	Column (8) x Total Column (9)
41	(11)	For equity components: Column (10) / (1-statutory income tax rate/100)
42		For debt components: Column (10)
43		Line 5 is the Total ITC revenue requirement components from line 16

DUKE ENERGY FLORIDA
Average - Capital Structure
FPSC Adjusted Basis
December 2023

Schedule 3
Page 1 of 1

	System Per Books	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Adjusted Retail	Cap Ratio	Low-Point		Mid-Point		High-Point	
							Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	9,395,836,719	8,622,409,911	(825,659,835)	(10,094,490)	7,786,655,586	44.40%	8.85%	3.93%	9.85%	4.37%	10.85%	4.82%
Long Term Debt	8,271,924,251	7,591,013,315	(726,895,945)		6,864,117,370	39.14%	4.06%	1.59%	4.06%	1.59%	4.06%	1.59%
Short Term Debt	60,232,840	55,274,719	(5,292,965)		49,981,754	0.29%	0.90%	0.00%	0.90%	0.00%	0.90%	0.00%
Customer Deposits												
Active	183,076,470	183,076,470	(17,530,933)		165,545,537	0.94%	2.47%	0.02%	2.47%	0.02%	2.47%	0.02%
Inactive	1,666,455	1,666,455	(159,575)		1,506,880	0.01%						
Investment Tax Credits	345,995,312	317,514,395	(30,404,363)		287,110,032	1.64%	6.61%	0.11%	7.14%	0.12%	7.67%	0.13%
Deferred Income Taxes	3,144,947,799	2,886,068,573	(276,362,517)	(227,698,639)	2,382,007,417	13.58%						
Total	**21,403,679,847**	**19,657,023,838**	**(1,882,306,133)**	**(237,793,129)**	**17,536,924,576**	**100.00%**		**5.65%**		**6.11%**		**6.56%**

PROJECTION Filing

	Depr Related ADFIT Balance	Projected Change	Days to Prorate	Future Days in Period	Proration	Prorated ADIT
Dec	$ 3,222,361					$ 3,222,361
Jan	$ 3,232,649	$ 10,288	31	335	0.918	$ 9,442
Feb	$ 3,242,788	$ 10,140	28	307	0.841	$ 8,529
Mar	$ 3,253,479	$ 10,691	31	276	0.756	$ 8,084
Apr	$ 3,264,121	$ 10,642	30	246	0.674	$ 7,172
May	$ 3,274,683	$ 10,562	31	215	0.589	$ 6,222
Jun	$ 3,285,750	$ 11,066	30	185	0.507	$ 5,609
Jul	$ 3,296,772	$ 11,022	31	154	0.422	$ 4,650
Aug	$ 3,307,617	$ 10,845	31	123	0.337	$ 3,655
Sep	$ 3,319,253	$ 11,636	30	93	0.255	$ 2,965
Oct	$ 3,330,750	$ 11,497	31	62	0.170	$ 1,953
Nov	$ 3,342,000	$ 11,250	30	32	0.088	$ 986
Dec	$ 3,366,301	$ 24,301	31	1	0.003	$ 67
			365			
Total	$ 42,738,525	$ 143,940				$ 59,333
13 Month Avg	$ 3,287,579					$ 3,281,694

Allowable Deprec-Related ADFIT		$ 3,281,694
13-Mo Average Deprec-Related ADFIT	-	$ 3,287,579
Proration Adjustment to ADIT	=	**$ (5,885)**

ACTUAL-ESTIMATED Filing

	Depr Related ADFIT Balance	Reprojected Change	Projected Change	Variance	Change Balance
Dec	$ -	$ -	$ -	$ -	
Jan	$ -	$ -	$ 10,288	$ (10,288)	$ (10,288)
Feb	$ -	$ -	$ 10,140	$ (10,140)	$ (20,428)
Mar	$ -	$ -	$ 10,691	$ (10,691)	$ (31,118)
Apr	$ -	$ -	$ 10,642	$ (10,642)	$ (41,760)
May	$ -	$ -	$ 10,562	$ (10,562)	$ (52,322)
Jun	$ -	$ -	$ 11,066	$ (11,066)	$ (63,389)
Jul	$ -	$ -	$ 11,022	$ (11,022)	$ (74,411)
Aug	$ -	$ -	$ 10,845	$ (10,845)	$ (85,256)
Sep	$ -	$ -	$ 11,636	$ (11,636)	$ (96,892)
Oct	$ -	$ -	$ 11,497	$ (11,497)	$ (108,390)
Nov	$ -	$ -	$ 11,250	$ (11,250)	$ (119,639)
Dec	$ -	$ -	$ 24,301	$ (24,301)	$ (143,940)
Total	$ -	$ -	$ 143,940	$ (143,940)	$ (847,833)
13 Month Avg	$ -				$ (65,218)

Projected Deprec-Related ADFIT		$ 3,281,694
13-Mo Average Change in Balance	+	$ (65,218)
Allowable Deprec-Related ADFIT	=	$ 3,216,476
13-Mo Average Deprec-Related ADFIT	-	$ -
13Mth Avg Less Allowable	=	$ 3,216,476
Change in Beginning Balance	+	$ (3,222,361)
Proration Adjustment to ADIT	=	**$ (5,885)**

When the Projected Change to ADIT was overstated, the proration adjustment is adjusted downward.

Projected Change	$ 143,940
Act-Est Change	$ -
Projected Over/(Under) Stated	$ -

Partially Reverse Projected Prorated ADIT:	
Projected Prorated ADIT	$ 3,281,694
Adjustment:	
Variance %	-100%
Projected Change	$ 59,333
Adjustment	(59,333)
Partially Reverse Prorate	**$ 3,222,361**
Alternative Proration Adj	**$ -**

ACTUAL Filing

	Depr Related ADFIT Balance	Actual Change	Projected Change	Variance	Change Balance
Dec	$ -	$ -	$ -	$ -	
Jan	$ -	$ -	$ 10,288	$ (10,288)	$ (10,288)
Feb	$ -	$ -	$ 10,140	$ (10,140)	$ (20,428)
Mar	$ -	$ -	$ 10,691	$ (10,691)	$ (31,118)
Apr	$ -	$ -	$ 10,642	$ (10,642)	$ (41,760)
May	$ -	$ -	$ 10,562	$ (10,562)	$ (52,322)
Jun	$ -	$ -	$ 11,066	$ (11,066)	$ (63,389)
Jul	$ -	$ -	$ 11,022	$ (11,022)	$ (74,411)
Aug	$ -	$ -	$ 10,845	$ (10,845)	$ (85,256)
Sep	$ -	$ -	$ 11,636	$ (11,636)	$ (96,892)
Oct	$ -	$ -	$ 11,497	$ (11,497)	$ (108,390)
Nov	$ -	$ -	$ 11,250	$ (11,250)	$ (119,639)
Dec	$ -	$ -	$ 24,301	$ (24,301)	$ (143,940)
Total	$ -	$ -	$ 143,940	$ (143,940)	$ (847,833)
13 Month Avg	$ -				$ (65,218)

Projected Deprec-Related ADFIT		$ 3,281,694
13-Mo Average Change in Balance	+	$ (65,218)
Allowable Deprec-Related ADFIT	=	$ 3,216,476
13-Mo Average Deprec-Related ADFIT	-	$ -
13Mth Avg Less Allowable	=	$ 3,216,476
Change in Beginning Balance	+	$ (3,222,361)
Proration Adjustment to ADIT	=	**$ (5,885)**

When the Projected Change to ADIT was overstated, the proration adjustment is adjusted downward.

Projected Change	$ 143,940
Act-Est Change	$ -
Projected Over/(Under) Stated	$ -

Partially Reverse Projected Prorated ADIT:	
Projected Prorated ADIT	$ 3,281,694
Adjustment:	
Variance %	-100%
Projected Change	$ 59,333
Adjustment	(59,333)
Partially Reverse Prorate	**$ 3,222,361**
Alternative Proration Adj	**$ -**

Source: Aimee VanKleeck (EY Tax)

	ProRated Depr Related ADIT 12/31 Balance	Depr-related ADIFT Bal (13 Mth Avg)	Proration Adjustment
Depr Related ADFIT	2,759,178	2,765,942	(6,764)
Depr Related EDFIT	522,516	521,637	880
	3,281,694	3,287,579	(5,885)

Duke Energy Florida, LLC
Proration of Depreciation Related Accumulated Deferred Federal Income Taxes
($000)

		Month	ADIT Bal.	Deprec-Related ADFIT Bal.	Deprec-Related ADFIT Activity	Days to Prorate	Future Days in Period	Prorated Deprec-Related ADFIT Activity	Prorated Deprec-Related ADFIT Bal.
9	Beginning Balance		$ 2,487,791	$ 2,688,760					$ 2,688,760
10									
11	projected	Jan-23	2,692,107	2,701,042	$ 12,282	31	335	$ 11,272	2,700,032
12	projected	Feb-23	2,700,374	2,713,176	12,134	28	307	10,206	2,710,238
13	projected	Mar-23	2,706,054	2,725,860	12,685	31	276	9,592	2,719,830
14	projected	Apr-23	2,708,118	2,738,496	12,636	30	246	8,516	2,728,346
15	projected	May-23	2,706,518	2,751,052	12,556	31	215	7,396	2,735,742
16	projected	Jun-23	2,702,304	2,764,113	13,060	30	185	6,620	2,742,362
17	projected	Jul-23	2,695,695	2,777,129	13,016	31	154	5,492	2,747,854
18	projected	Aug-23	2,688,562	2,789,968	12,839	31	123	4,327	2,752,180
19	projected	Sep-23	2,680,594	2,803,598	13,630	30	93	3,473	2,755,653
20	projected	Oct-23	2,673,667	2,817,090	13,491	31	62	2,292	2,757,945
21	projected	Nov-23	2,668,943	2,830,333	13,244	30	32	1,161	2,759,106
22	projected	Dec-23	2,656,061	2,856,628	26,295	31	1	72	2,759,178
23	13 Mo Avg Bal		$ 2,674,368	$ 2,765,942		365		$ 70,418	$ 2,759,178
24								13 Mo Avg Bal	2,765,942
25								Proration Adj.	$ (6,764)

Duke Energy Florida, LLC
Proration of Excess Deferred Federal Income Taxes
($000)

		Month	ADIT Bal.	EDFIT-Related ADFIT Bal.	EDFIT-Related ADFIT Activity	Days to Prorate	Future Days in Period	Prorated FEDIT-Related ADFIT Activity	Prorated EDIT-Related ADFIT Bal.
9	Beginning Balance		$ 2,487,791	$ 533,601					$ 533,601
10									
11	projected	Jan-23	2,692,107	531,607	$ (1,994)	31	335	$ (1,830)	531,771
12	projected	Feb-23	2,700,374	529,613	(1,994)	28	307	(1,677)	530,094
13	projected	Mar-23	2,706,054	527,619	(1,994)	31	276	(1,508)	528,586
14	projected	Apr-23	2,708,118	525,625	(1,994)	30	246	(1,344)	527,242
15	projected	May-23	2,706,518	523,631	(1,994)	31	215	(1,175)	526,067
16	projected	Jun-23	2,702,304	521,637	(1,994)	30	185	(1,011)	525,057
17	projected	Jul-23	2,695,695	519,643	(1,994)	31	154	(841)	524,215
18	projected	Aug-23	2,688,562	517,649	(1,994)	31	123	(672)	523,543
19	projected	Sep-23	2,680,594	515,655	(1,994)	30	93	(508)	523,035
20	projected	Oct-23	2,673,667	513,661	(1,994)	31	62	(339)	522,697
21	projected	Nov-23	2,668,943	511,667	(1,994)	30	32	(175)	522,522
22	projected	Dec-23	2,656,061	509,673	(1,994)	31	1	(5)	522,516
23	13 Mo Avg Bal		$ 2,674,368	$ 521,637		365		$ (11,084)	$ 522,516
24								13 Mo Avg Bal	521,637
25								Proration Adj.	$ 880

COST OF CAPITAL - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Type of Data Shown:
__X__ Projected Test Year 2 Ended 12/31/2023
_____ Projected Test Year 1 Ended 12/31/2022
_____ Prior Year 2 Ended 12/31/2021
_____ Prior Year 1 Ended 12/31/2020
_____ Historical Year Ended 12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	9,627,861	14,564	9,642,425	0.91549	8,827,523	(11,345)	(800,522)	8,015,656	44.84%	9.85%	4.42%
2	Long Term Debt	8,560,469	12,950	8,573,419	0.91549	7,848,861		(711,772)	7,137,089	39.93%	4.02%	1.61%
3	Short Term Debt	1,221	2	1,223	0.91549	1,119		(101)	1,018	0.01%	73.19%	0.00%
4	Customer Deposits Active	195,420	296	195,716	1.00000	195,716		(17,748)	177,967	1.00%	2.36%	0.02%
5	Customer Deposits Inactive	2,025	3	2,028	1.00000	2,028		(184)	1,844	0.01%	0.00%	0.00%
6	Investment Tax Credit	280,947	425	281,372	0.91549	257,593		(23,360)	234,233	1.31%	7.11%	0.09%
7	Deferred Income Taxes	3,073,863	(28,239)	3,045,624	0.91549	2,788,232	(227,711)	(252,850)	2,307,670	12.91%	0.00%	0.00%
8												
9	**Total**	**21,741,806**	**-**	**21,741,806**		**19,921,072**	**(239,057)**	**(1,806,537)**	**17,875,478**	**100.00%**		**6.14%**

Supporting Schedules: D-1b, D-3, D-4a, D-5, D-6

Recap Schedules: A-1

COST OF CAPITAL - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	8,718,755	14,347	8,733,103	0.900097	7,860,638	(12,425)	(545,373)	7,302,840	43.96%	9.85%	4.33%
2	Long Term Debt	7,870,342	12,951	7,883,293	0.900097	7,095,728		(492,304)	6,603,424	39.75%	4.11%	1.63%
3	Short Term Debt	88,795	146	88,941	0.900097	80,056		(5,554)	74,501	0.45%	1.66%	0.01%
4	Customer Deposits Active	195,420	322	195,742	1.000000	195,742		(13,581)	182,161	1.10%	2.36%	0.03%
5	Customer Deposits Inactive	2,025	3	2,029	1.000000	2,029		(141)	1,888	0.01%	0.00%	0.00%
6	Investment Tax Credit	257,117	423	257,540	0.900097	231,811		(16,083)	215,728	1.30%	7.10%	0.09%
7	Deferred Income Taxes	2,972,714	(28,193)	2,944,522	0.900097	2,650,355	(235,973)	(183,882)	2,230,499	13.43%	0.00%	0.00%
8												
9	**Total**	**20,105,169**	**-**	**20,105,169**		**18,116,357**	**(248,398)**	**(1,256,918)**	**16,611,041**	**100.00%**		**6.09%**

Supporting Schedules: D-1b, D-3, D-4a, D-5, D-6

Recap Schedules: A-1

Duke Energy Florida
Cost Recovery Clause
January 2022 - December 2022
Budget Capital Structure and Cost Rates
For Use in the 2022 Actual-Estimated Recovery Clause Filings

		(1)	(2)	(3)	(4)	(5)	(6)
		Jurisdictional Rate Base Adjusted Retail ($000s)	Cap Ratio	Cost Rate	Weighted Cost	Revenue Requirement Rate	Monthly Revenue Requirement Rate
1	Common Equity	$ 7,191,027	44.08%	9.85%	4.34%	5.81%	0.4842%
2	Long Term Debt	6,202,596	38.02%	4.14%	1.57%	1.57%	0.1308%
3	Short Term Debt	173,823	1.07%	0.45%	0.00%	0.00%	0.0000%
4	Cust Dep Active	166,911	1.02%	2.47%	0.03%	0.03%	0.0025%
5	Cust Dep Inactive	1,519	0.01%			0.00%	0.0000%
6	Invest Tax Cr	200,576	1.23%	7.21%	0.09%	0.11%	0.0092%
7	Deferred Inc Tax	2,376,787	14.57%			0.00%	0.0000%
8	**Total**	**$ 16,313,240**	**100.00%**		**6.03%**	**7.52%**	**0.6267%**

	ITC split between Debt and Equity**:		Ratio	Cost Rate	Ratio	Ratio	Weighted ITC	Weighted ITC	After Gross-up
9	Common Equity	7,191,027	54%	9.85%	5.29%	73.4%	0.09%	0.0660%	0.088%
10	Preferred Equity	-	0%				0.09%	0.0000%	0.000%
11	Long Term Debt	6,202,596	46%	4.14%	1.92%	26.6%	0.09%	0.0240%	0.024%
12	ITC Cost Rate	13,393,624	100%		7.21%			0.0900%	0.112%

	Breakdown of Revenue Requirement Rate of Return between Debt and Equity:		**Monthly Rate for Clauses**
13	Total Equity Component (Lines 1 and 9)	5.898%	**0.00492**
14	Total Debt Component (Lines 2, 3 , 4 , and 11)	1.624%	**0.00135**
15	**Total Revenue Requirement Rate of Return**	7.522%	**0.00627**

Notes:
Statistical Tax Rate: 25.345%

Column:

(1)	Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
(2)	Column (1) / Total Column (1)
(3)	Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology Line 6 and Line 12, the cost rate of ITC's is determined under Treasury Regulation section 1.46-6(b)(3)(ii).
(4)	Column (2) x Column (3)
(5)	For equity components: Column (4) / (1-effective income tax rate/100)
*	For debt components: Column (4)
**	Line 6 is the pre-tax ITC components from Lines 9 and 11
(6)	Column (5) / 12

DUKE ENERGY FLORIDA
Average - Capital Structure
FPSC Adjusted Basis
December 2022

($000)

		System Per Sys Per Book	Proration Adjustment **	System Per Books Adj'd	Retail Per Books	Pro Rata Adj	Specific Adj	Adjusted Retail	Cap Ratio	Cost Rate	Weighted Cost
1	Common Equity	$8,742,867	$ 2,431	$ 8,745,297	7,901,766	$ (699,740)	$ (10,998)	$ 7,191,027	44.08%	9.85%	4.34%
2	Long Term Debt	$7,529,615	2,093	7,531,708	6,805,234	(602,637)		6,202,596	38.02%	4.14%	1.57%
3	Short Term Debt	$223,494	62	223,556	201,992	(17,887)	(10,282)	173,823	1.07%	0.45%	0.00%
4	Cust Dep Active	$183,076	51	183,127	183,127	(16,217)		166,911	1.02%	2.47%	0.03%
5	Cust Dep InActive	$1,666	0	1,667	1,667	(148)		1,519	0.01%		
6	Invest Tax Cr	$243,489	68	243,556	220,064	(19,488)		200,576	1.23%	7.21%	0.09%
7	Deferred Inc Tax	$3,176,380	(4,705)	3,171,675	2,865,749	(253,776)	(235,186)	2,376,787	14.57%		
8	**Total**	$ 20,100,586	$ -	$ 20,100,586	$ 18,179,599	$ (1,609,894)	$ (256,466)	$ 16,313,240	100.00%		6.03%
								-			

Update links below in red:

DUKE ENERGY FLORIDA
Average - Capital Structure
FPSC Adjusted Basis
December 2022

Schedule 3
Page 1 of 1

	System Per Books	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Adjusted Retail	Cap Ratio	Low-Point		Mid-Point		High-Point	
							Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	8,742,866,859	7,899,571,608	(699,546,198)	(10,997,887)	7,189,027,523	44.07%	8.85%	3.90%	9.85%	4.34%	10.85%	4.78%
Long Term Debt	7,529,614,813	6,803,344,070	(602,469,819)		6,200,874,251	38.01%	4.14%	1.57%	4.14%	1.57%	4.14%	1.57%
Short Term Debt	223,493,533	201,936,412	(17,882,470)	(10,281,642)	173,772,301	1.07%	0.45%	0.00%	0.45%	0.00%	0.45%	0.00%
Customer Deposits												
Active	183,076,470	183,076,470	(16,212,328)		166,864,142	1.02%	2.47%	0.03%	2.47%	0.03%	2.47%	0.03%
Inactive	1,666,455	1,666,455	(147,573)		1,518,883	0.01%						
Investment Tax Credits	243,488,735	220,002,973	(19,482,353)		200,520,620	1.23%	6.67%	0.08%	7.21%	0.09%	7.74%	0.10%
Deferred Income Taxes	3,176,379,539	2,870,001,114	(254,152,816)	(235,186,040)	2,380,662,258	14.59%						
Total	**20,100,586,404**	**18,179,599,103**	**(1,609,893,557)**	**(256,465,569)**	**16,313,239,977**	**100.00%**		**5.59%**		**6.03%**		**6.48%**

PROJECTION Filing

	Depr Related ADFIT Balance	Projected Change	Days to Prorate	Future Days in Period	Proration	Prorated ADIT
Dec	$ 3,097,826					$ 3,097,826
Jan	$ 3,107,004	$ 9,178	31	335	0.918	$ 8,424
Feb	$ 3,116,272	$ 9,268	28	307	0.841	$ 7,795
Mar	$ 3,125,578	$ 9,306	31	276	0.756	$ 7,037
Apr	$ 3,135,267	$ 9,689	30	246	0.674	$ 6,530
May	$ 3,144,815	$ 9,548	31	215	0.589	$ 5,624
Jun	$ 3,154,717	$ 9,903	30	185	0.507	$ 5,019
Jul	$ 3,164,550	$ 9,833	31	154	0.422	$ 4,149
Aug	$ 3,174,332	$ 9,782	31	123	0.337	$ 3,296
Sep	$ 3,184,559	$ 10,227	30	93	0.255	$ 2,606
Oct	$ 3,194,725	$ 10,166	31	62	0.170	$ 1,727
Nov	$ 3,204,968	$ 10,243	30	32	0.088	$ 898
Dec	$ 3,219,154	$ 14,187	31	1	0.003	$ 39
			365			
Total	$ 41,023,766	$ 121,328				$ 53,143
13 Month Avg	$ 3,155,674					$ 3,150,969

Allowable Deprec-Related ADFIT		$ 3,150,969
13-Mo Average Deprec-Related ADFIT	-	$ 3,155,674
Proration Adjustment to ADIT	=	**$ (4,705)**

ACTUAL-ESTIMATED Filing

	Depr Related ADFIT Balance	Reprojected Change	Projected Change	Variance	Change Balance
Dec	$ 3,062,203	$ -	$ -	$ -	
Jan	$ 3,075,807	$ 13,604	$ 9,178	$ 4,426	$ 4,426
Feb	$ 3,086,669	$ 10,862	$ 9,268	$ 1,594	$ 6,020
Mar	$ 3,097,812	$ 11,143	$ 9,306	$ 1,837	$ 7,857
Apr	$ 3,108,889	$ 11,077	$ 9,689	$ 1,388	$ 9,246
May	$ 3,120,404	$ 11,515	$ 9,548	$ 1,967	$ 11,212
Jun	$ 3,132,207	$ 11,803	$ 9,903	$ 1,900	$ 13,112
Jul	$ 3,146,187	$ 13,981	$ 9,833	$ 4,148	$ 17,260
Aug	$ 3,159,931	$ 13,743	$ 9,782	$ 3,962	$ 21,222
Sep	$ 3,173,744	$ 13,814	$ 10,227	$ 3,587	$ 24,809
Oct	$ 3,188,005	$ 14,261	$ 10,166	$ 4,095	$ 28,904
Nov	$ 3,202,110	$ 14,105	$ 10,243	$ 3,862	$ 32,766
Dec	$ 3,222,361	$ 20,251	$ 14,187	$ 6,064	$ 38,830
Total	$ 40,776,330	$ 160,158	$ 121,328	$ 38,830	$ 215,663
13 Month Avg	$ 3,136,641				$ 16,589

Projected Deprec-Related ADFIT		$ 3,150,969
13-Mo Average Change in Balance	+	$ 16,589
Allowable Deprec-Related ADFIT	=	$ 3,167,559
13-Mo Average Deprec-Related ADFIT	-	$ 3,136,641
13Mth Avg Less Allowable	=	$ 30,918
Change in Beginning Balance	+	$ (35,623)
Proration Adjustment to ADIT	=	**$ (4,705)**

When the Projected Change to ADIT was overstated the proration adjustment is adjusted downward.

Projected Change	$ 121,328

Source: \\nt000063\corpplng_guest\Regulatory Planning\Florida\FORECASTED SURVEILLANCE\2021\WACC for Clauses\WACC 2022 Projected Filings.x

Duke Energy Florida, LLC
DEF Retail Rate Case Example
Schedule D-1a
($000)

Cost of Capital - 13-Month Average

		System Per Sys Per Book	Proration Adjustment	System Per Books Adj'd	Retail Per Books	Pro Rata Adj	Specific Adj	Adjusted Retail	Cap Ratio	Cost Rate	Weighted Cost
1	Common Equity	$ 6,497,802	$ 14,449	$ 6,512,251	$ 5,710,094	$ (336,325)	$ (13,541)	$ 5,360,227	41.83%	10.50%	4.39%
2	Long Term Debt	5,923,048	13,171	5,936,219	5,205,016	(306,576)		4,898,439	38.23%	4.78%	1.83%
3	Short Term Debt	(25,016)	(56)	(25,072)	(21,983)	1,295		(20,688)	-0.16%	0.37%	0.00%
4	Cust Dep Active	207,911	462	208,373	208,373	(12,273)		196,100	1.53%	2.35%	0.04%
5	Cust Dep InActive	1,871	4	1,875	1,875	(110)		1,765	0.01%		
6	Invest Tax Cr	72,692	162	72,853	63,879	(3,763)		60,117	0.47%	7.77%	0.04%
7	Deferred Inc Tax	3,179,162	(28,193)	3,150,969	2,762,843	(162,732)	(281,529)	2,318,583	18.09%		
8	**Total**	$ 15,857,470	$ -	$ 15,857,470	$ 13,930,097	$ (820,485)	$ (295,070)	$ 12,814,542	100.00%		6.30%

Note: (1) This adjustment is required to prorate amounts included in depreciation related accumulated deferred federal income tax and is required to comply with normalization requirements of Treasury Regulations section 1.167(1)-1(h)(6). The calculation is provided on Exhibit JP-1 in DEF Witness Panizza's direct testimonty.

Duke Energy Florida, LLC
DEF Retail Rate Case Example
Proration of Depreciation Related Acumulated Deferred Federal Income Taxes
($000)
Credit/(Debit)

Docket No. __________-EI
Witness: Panizza
Exhibit No. _____(JP-1)
Page 1 of 4

		Month	ADIT Bal.	Deprec-Related ADFIT Bal.	Deprec-Related ADFIT Activity	Days to Prorate	Future Days in Period	Prorated Deprec-Related ADFIT Activity	Prorated Deprec-Related ADFIT Bal.	New Depr Study w/ Settlement
9	Beginning Balance		$ 2,536,848	$ 2,551,597					$ 2,551,597	0
10										
11	projected	Jan-22	2,548,499	2,566,090	$ 14,493	31	335	$ 13,302	2,564,898	(3,300)
12	projected	Feb-22	2,558,566	2,580,673	14,583	28	307	12,266	2,577,164	(3,300)
13	projected	Mar-22	2,566,884	2,595,294	14,621	31	276	11,056	2,588,220	(3,300)
14	projected	Apr-22	2,571,959	2,610,297	15,004	30	246	10,112	2,598,332	(3,300)
15	projected	May-22	2,578,163	2,625,161	14,863	31	215	8,755	2,607,087	(3,300)

	2022 Fwd	2021	2020
Federal	21.000%	21.000%	21.000%
State	5.500%	3.535%	4.458%
Fed Deduction of SIT Rate	-1.155%	-0.742%	-0.936%
Combined Statutory Tax Rate	25.345%	23.793%	24.522%

FLORIDA Department of Revenue

Tax Information Publication **TIP**

No: **21C01-02**

Date Issued:
September 14, 2021

Florida Corporate Income Tax

2021 Tax Rate Reduction

The Florida corporate income/franchise tax rate is reduced from 4.458% to 3.535% for taxable years beginning on or after January 1, 2021, but before January 1, 2022. The tax rate returns to 5.5% for taxable years beginning on or after January 1, 2022.

The Florida Department of Revenue will post additional TIPs on any future tax rate changes.

Taxable Year Beginning	Prior to 1/1/2019	1/1/2019 - 12/31/2020	1/1/2021 - 12/31/2021	On or after 1/1/2022
Tax Rate	5.5%	4.458%	3.535%	5.5%

Taxpayers that have a 52 - 53 week taxable year beginning on or about January 1 and ending on or about December 31 have the same tax rates as a calendar year-end taxpayer.

2022 Estimated Tax Payments – Prior Year Exception

Interest and penalty are not imposed on estimated payments that meet:

- the standard requirement of 90% of the tax due in the current year, after credits; or
- 100% of the tax due in the prior year at the current year's tax rate.

Since the 2022 corporate income tax rate returns to 5.5%, the prior year exception for tax years that begin within the 2022 calendar year is based on the tax due on the prior year's income using a 5.5% tax rate. As a result, taxpayers should recompute the prior year tax due for purposes of determining the installment required to meet the prior year exception.

References: Sections 220.1105 and 220.34, Florida Statutes

Link to Order: WACC Order PSC-2020-0165.pdf

7. Consistent with the IOUs' March 13, 2020, Joint Comments, by this

Motion, the IOUs propose the following to address the potential inconsistency:

a) For the Projection Filing, in all cases, the IOUs propose to project their WA

their current approved mid-point return on equity ("ROE") for the clause p

year and to apply the Proration Formula prescribed by Treasury Regulatio §1.167(l)-1(h)(6)(i) to the depreciation-related ADFIT included in capital For example, in the projection filing that will be filed in July/August/Sept 2020 for the year 2021 ("the 2021 Projection Filing"), the IOUs would p mid-point ROE 13-month average WACC for 2021 and apply a adjustment to the depreciation-related ADFIT. If this proposal is appr resulting WACC calculation will be used to calculate a monthly retu projected clause investments in the 2021 Projection Filing.

Amended

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b) For the Actual/Estimated True-up Filing, in all cases, the IOUs propos mid-point ROE WACC calculation from the current year Forecaste Surveillance Report ("FESR") for the Actual/Estimated true-up year an forward the proration adjustment included in the Projection Filing. Hov depreciation-related ADFIT balance in the Projection Filing was over-es Proration Formula adjustment will then need to be reduced to reflect th between the originally projected and prorated depreciation-related ADI and the re-projected depreciation-related ADFIT balance. For exan Actual/Estimated True-Up that will be filed July/August 20 Actual/Estimated Filing"), the IOUs will utilize the mid-point ROI average WACC from the 2021 FESR and carry forward the sam adjustment reflected in the 2021 Projection Filing or adjust it downwa been over-projected. If this proposal is approved, the resulting WACC would then be used to calculate a monthly return on all projected clause i in the 2021 Actual/Estimated Filing.

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c) For the Final True-up Filing, in all cases, the IOUs propose to u: ROE WACC calculation from the December ESR for the true-up forward the proration adjustment that was included in the Pr However, similar to the Actual/Estimated Filing, if the depreciatio balance in the Projection Filing was over-estimated, the Pro adjustment will then need to be reduced to reflect the differen originally projected and prorated depreciation-related ADFIT balan depreciation-related ADFIT balance. For example, in the Final Tru made in the Spring of 2022 ("2021 Final True-Up"), the IOUs will point ROE 13-month average WACC from the 2021 December forward the same proration adjustment reflected in the 2021 Proj adjust it downward if it had been over-projected. If this proposal resulting WACC calculation will be used to calculate a month projected clause investments in the 2021 Final True-Up Filing.

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PROJECTION

	ADIT Balance	Projected Change	Proration	Prorated ADIT
Dec	$ 100,000	$ 100,000		$ 100,000
Jan	$ 101,000	$ 1,000	0.918	$ 918
Feb	$ 102,000	$ 1,000	0.841	$ 841
Mar	$ 103,000	$ 1,000	0.756	$ 756
Apr	$ 104,000	$ 1,000	0.674	$ 674
May	$ 105,000	$ 1,000	0.589	$ 589
Jun	$ 106,000	$ 1,000	0.507	$ 507
Jul	$ 107,000	$ 1,000	0.422	$ 422
Aug	$ 108,000	$ 1,000	0.337	$ 337
Sep	$ 109,000	$ 1,000	0.255	$ 255
Oct	$ 110,000	$ 1,000	0.170	$ 170
Nov	$ 111,000	$ 1,000	0.088	$ 88
Dec	$ 112,000	$ 1,000	0.003	$ 3
Total	$ 1,378,000	$ 112,000		$ 105,559
13 Month Avg	$ 106,000			
Allowable Rate Base Reduction				**$ 105,559**
Proration Adjustment to ADIT				**$ (441)**

ACTUAL - UNDER PROJECTION

Actual ADIT is > then the projected proration is understated

	ADIT Balance	Actual Change	Projected Change	Variance	Change Balance
Dec	$ 100,000	$ 100,000	$ 100,000	$ -	
Jan	$ 101,100	$ 1,100	$ 1,000	$ 100	$ 100
Feb	$ 102,200	$ 1,100	$ 1,000	$ 100	$ 200
Mar	$ 103,300	$ 1,100	$ 1,000	$ 100	$ 300
Apr	$ 104,400	$ 1,100	$ 1,000	$ 100	$ 400
May	$ 105,500	$ 1,100	$ 1,000	$ 100	$ 500
Jun	$ 106,600	$ 1,100	$ 1,000	$ 100	$ 600
Jul	$ 107,700	$ 1,100	$ 1,000	$ 100	$ 700
Aug	$ 108,800	$ 1,100	$ 1,000	$ 100	$ 800
Sep	$ 109,900	$ 1,100	$ 1,000	$ 100	$ 900
Oct	$ 111,000	$ 1,100	$ 1,000	$ 100	$ 1,000
Nov	$ 112,100	$ 1,100	$ 1,000	$ 100	$ 1,100
Dec	$ 113,200	$ 1,100	$ 1,000	$ 100	$ 1,200
Total	$ 1,385,800	$ 113,200	$ 112,000	$ 1,200	$ 7,800
13 Month Avg	$ 106,600				$ 600
Allowable Rate Base Reduction					**$ 106,159**
Proration Adjustment to ADIT					**$ (441)**

ACTUAL - OVER PROJECTION

Actual ADIT is < then the projected proration is overstated

	ADIT Balance	Actual Change	Projected Change	Variance	Change Balance
Dec	$ 100,000	$ 100,000	$ 100,000	$ -	
Jan	$ 100,900	$ 900	$ 1,000	$ (100)	$ (100)
Feb	$ 101,800	$ 900	$ 1,000	$ (100)	$ (200)
Mar	$ 102,700	$ 900	$ 1,000	$ (100)	$ (300)
Apr	$ 103,600	$ 900	$ 1,000	$ (100)	$ (400)
May	$ 104,500	$ 900	$ 1,000	$ (100)	$ (500)
Jun	$ 105,400	$ 900	$ 1,000	$ (100)	$ (600)
Jul	$ 106,300	$ 900	$ 1,000	$ (100)	$ (700)
Aug	$ 107,200	$ 900	$ 1,000	$ (100)	$ (800)
Sep	$ 108,100	$ 900	$ 1,000	$ (100)	$ (900)
Oct	$ 109,000	$ 900	$ 1,000	$ (100)	$ (1,000)
Nov	$ 109,900	$ 900	$ 1,000	$ (100)	$ (1,100)
Dec	$ 110,800	$ 900	$ 1,000	$ (100)	$ (1,200)
Total	$ 1,370,200	$ 110,800	$ 112,000	$ (1,200)	$ (7,800)
13 Month Avg	$ 105,400				-600
Allowable Rate Base Reduction					**$ 104,959**
Proration Adjustment to ADIT					**$ (441)**
					or

Partially Reverse Projected Prorated ADIT:	
Projected Prorated ADIT	$ 105,559
Adjustment:	
Variance %	-10%
Projected Change	$ 5,559
Adjustment	(556)
Partially Reverse Prorate	**$ 105,003**
Alternative Proration Adj	**$ (397)**

DUKE ENERGY FLORIDA
ANNUAL STATUS REPORT
SUMMARY OF RESERVE TRANSACTIONS ACCOUNTS 108, 111, 119
DECEMBER 31, 2018

		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
1	**STEAM PRODUCTION**																	
2	**ANCLOTE**																	
3	311 STRUCTURES & IMPROVEMENTS	1.88%	28,388,636	(267,825)	-	-	-	820,004	28,940,815	0.01%	503,225	(53,170)	-	3,799	453,854	1.9%	28,891,861	29,394,669
4	312 BOILER PLANT EQUIPMENT	2.50%	62,320,097	(1,128,737)	-	-	-	5,632,221	66,823,581	-0.33%	7,202,162	(338,252)	-	-	6,863,910	2.2%	69,522,259	73,687,491
5	314 TURBOGENERATOR UNITS	2.94%	73,264,718	(1,440,850)	(42,401)	-	-	4,294,720	76,076,187	-0.14%	(4,180,293)	(235,437)	-	-	(4,415,730)	2.8%	69,084,425	71,660,457
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.90%	21,354,639	(293,300)	(59)	-	-	698,041	21,759,321	-0.32%	1,056,469	(7,172)	-	(118,967)	930,330	1.6%	22,411,108	22,689,651
7	316.1 MISC POWER PLANT EQUIPMENT	1.70%	4,887,154	(17,257)	-	-	-	147,767	5,017,664	-0.05%	193,130	(6,070)	-	(4,692)	182,368	1.6%	5,080,284	5,200,032
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.00%	101,804	-	-	-	-	-	101,804	0.00%	-	-	-	-	-	20.0%	101,804	101,804
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.30%	186,867	(49,672)	-	-	-	28,406	165,601	0.00%	(470)	-	-	-	(470)	14.3%	186,397	165,131
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		394 763	-	-	-	-	22 397	417 160		-	-	-	-	-		394 763	417 160
11																		
12	**TOTAL ANCLOTE**		190,898,678	(3,197,641)	(42,460)	-	-	11,643,556	199,302,133		4,774,223	(640,101)	-	(119,860)	4,014,262		195,672,901	203,316,395
13																		
14	**BARTOW**																	
15	311 STRUCTURES & IMPROVEMENTS		6,076,654	-	-	-	-	-	6,076,654		(2,903,069)	-	-	-	(2,903,069)		3,173,585	3,173,585
16	312 BOILER PLANT EQUIPMENT		(6,210,900)	-	-	-	-	-	(6,210,900)		7,924,148	-	-	-	7,924,148		1,713,248	1,713,248
17	314 TURBOGENERATOR UNITS		(3,361,604)	-	-	-	-	-	(3,361,604)		3,710,764	-	-	-	3,710,764		349,160	349,160
18	315 ACCESSORY ELECTRIC EQUIPMENT		(1,319,087)	-	-	-	-	-	(1,319,087)		1,662,056	(107)	-	-	1,661,949		342,969	342,862
19	316 MISC POWER PLANT EQUIPMENT		(49,665)	-	-	-	-	-	(49,665)		135,025	(763)	-	-	134,262		85,360	84,597
20	316 MISC POWER PLANT EQUIPMENT (5 YEAR)		-	-	-	-	-	-	-		-	-	-	-	-		-	-
21	316 MISC POWER PLANT EQUIPMENT (7 YEAR)		(54,856)	-	-	-	-	-	(54,856)		(844)	-	-	-	(844)		(55,700)	(55,700)
22	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-	-		-	-	-	-	-		-	-
23																		
24	**TOTAL BARTOW**		(4,919,458)	-	-	-	-	-	(4,919,458)		10,528,080	(870)	-	-	10,527,210		5,608,622	5,607,752
25																		
26	**CRYSTAL RIVER 1&2**																	
27	311 STRUCTURES & IMPROVEMENTS	0.00%	68,216,897	(40,336,550)	-	(28,598,526)	-	1,894,254	1,176,075	0.00%	1,196,391	(10,847)	(1,119,805)	(111,122)	(45,383)	0.0%	69,413,288	1,130,692
28	312 BOILER PLANT EQUIPMENT	4.22%	157,207,315	(220,631,363)	239,936	50,075,528	-	9,829,167	(3,279,417)	-0.52%	3,787,455	(1,036,732)	(1,676,804)	(918,618)	155,301	3.7%	160,994,770	(3,124,116)
29	314 TURBOGENERATOR UNITS	3.35%	109,860,814	(66,733,815)	126,870	12,449,477	-	4,324,196	60,027,542	-0.81%	3,140,981	21,054	(2,068,443)	(1,049,310)	44,282	2.5%	113,001,795	60,071,824
30	315 ACCESSORY ELECTRIC EQUIPMENT	2.90%	32,161,565	(25,755,622)	-	5,066,562	-	1,083,943	12,556,448	-0.34%	1,227,315	(30,756)	(1,029,487)	(128,039)	39,033	2.6%	33,388,880	12,595,481
31	316.1 MISC POWER PLANT EQUIPMENT	2.19%	6,035,997	(7,275,620)	-	1,711,873	-	193,461	665,711	-0.14%	117,052	(5,858)	(100,987)	(12,358)	(2,151)	2.1%	6,153,049	663,560
32	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.00%	87,706	(99,996)	-	11,265	-	-	(1,025)	0.00%	-	-	-	-	-	20.0%	87,706	(1,025)
33	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.30%	10,921	(10,920)	-	-	-	-	1	0.00%	(546)	-	507	-	(39)	14.3%	10,375	(38)
34	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		5 438 678	(2 360 061)	-	-	-	1 503 912	4 582 529		-	-	-	-	-		5 438 678	4 582 529
35																		
36	**TOTAL CRYSTAL RIVER 1&2**		379,019,893	(363,203,947)	366,806	40,716,179	-	18,828,933	75,727,864		9,468,648	(1,063,139)	(5,995,019)	(2,219,447)	191,043		388,488,541	75,918,907
37																		
38	**CRYSTAL RIVER 4&5**																	
39	311 STRUCTURES & IMPROVEMENTS	1.48%	123,773,847	(777,964)	-	40,115,328	-	5,190,024	168,301,235	0.01%	5,311,660	(3,935)	68,943	29,505	5,406,173	1.5%	129,085,507	173,707,408
40	312 BOILER PLANT EQUIPMENT	2.57%	546,272,957	(22,960,165)	292,540	8,330,700	-	43,168,706	575,104,738	-0.10%	(3,126,909)	(111,592)	(41,689)	-	(3,280,190)	2.5%	543,146,048	571,824,548
41	314 TURBOGENERATOR UNITS	1.17%	111,592,291	(1,279,858)	-	1,904	-	3,315,386	113,629,723	-0.19%	8,370,773	(544)	79	(545,451)	7,824,857	1.0%	119,963,064	121,454,580
42	315 ACCESSORY ELECTRIC EQUIPMENT	1.02%	65,375,357	(82,841)	-	84,866	-	1,763,355	67,140,737	-0.07%	4,648,624	-	1,038	(117,626)	4,532,036	1.0%	70,023,981	71,672,773
43	316.1 MISC POWER PLANT EQUIPMENT	2.04%	9,194,680	(428,643)	-	677,490	-	711,258	10,154,785	0.08%	593,642	(4,634)	2,938	27,199	619,145	2.1%	9,788,322	10,773,930
44	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.00%	500,790	-	-	-	-	-	500,790	0.00%	-	-	-	-	-	20.0%	500,790	500,790
45	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.30%	1,182,416	-	-	-	-	-	1,182,416	0.00%	(11)	-	-	-	(11)	14.3%	1,182,405	1,182,405
46	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-	-		-	-	-	-	-		-	-
47																		
48	**TOTAL CRYSTAL RIVER 4&5**		857,892,338	(25,529,471)	292,540	49,210,288	-	54,148,729	936,014,424		15,797,779	(120,705)	31,309	(606,373)	15,102,010		873,690,117	951,116,434
49																		

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
50	**SUWANNEE**								-									
51	311 STRUCTURES & IMPROVEMENTS	1.71%	(396,808)	-	-	-	-	-	(396,808)	0.59%	67,655	-	-	-	67,655	2.3%	(329,153)	(329,153)
52	312 BOILER PLANT EQUIPMENT	3.13%	(3,234,114)	-	-	-	-	-	(3,234,114)	-0.03%	(210,072)	-	-	-	(210,072)	3.1%	(3,444,186)	(3,444,186)
53	314 TURBOGENERATOR UNITS	2.71%	(889,169)	(218,546)	-	21,959	-	494	(1,085,262)	0.19%	478,168	-	(429)	-	477,739	2.9%	(411,001)	(607,523)
54	315 ACCESSORY ELECTRIC EQUIPMENT	2.31%	(407,902)	(1,130,027)	-	81,182	-	2,179	(1,454,568)	0.29%	(14,077)	-	(885)	269	(14,693)	2.6%	(421,979)	(1,469,261)
55	316.1 MISC POWER PLANT EQUIPMENT	2.67%	(227,191)	-	-	-	-	-	(227,191)	0.27%	18,404	-	-	-	18,404	2.9%	(208,787)	(208,787)
56	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.00%	-	-	-	-	-	-	-	0.00%	-	-	-	-	-	20.0%	-	-
57	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.30%	(19,749)	-	-	-	-	-	(19,749)	0.00%	-	-	-	-	-	14.3%	(19,749)	(19,749)
58	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-	-		-	-	-	-	-		-	-
59																		
60	**TOTAL SUWANNEE**		(5,174,933)	(1,348,573)	-	103,141	-	2,673	(6,417,692)		340,078	-	(1,314)	269	339,033		(4,834,855)	(6,078,659)
61																		
62	**BARTOW ANCLOTE PIPELINE**																	
63	311 STRUCTURES & IMPROVEMENTS	2.13%	(104,283)	-	-	-	-	-	(104,283)	-0.31%	18,522	-	-	-	18,522	1.8%	(85,761)	(85,761)
64	312 BOILER PLANT EQUIPMENT	2.76%	(2,987,231)	-	-	-	-	-	(2,987,231)	-0.20%	841,989	-	-	-	841,989	2.6%	(2,145,242)	(2,145,242)
65	315 ACCESSORY ELECTRIC EQUIPMENT	1.63%	(256,940)	-	-	-	-	-	(256,940)	-0.27%	60,081	(5,100)	-	-	54,981	1.4%	(196,859)	(201,959)
66	316.3 MISC POWER PLANT EQUIPMENT	14.30%	(54,779)	-	-	-	-	-	(54,779)	0.00%	5,317	(249)	-	-	5,068	14.3%	(49,462)	(49,711)
67	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-	-		-	-	-	-	-		-	-
68																		
69	**TOTAL BARTOW ANCLOTE PIPELINE**		(3,403,233)	-	-	-	-	-	(3,403,233)		925,909	(5,349)	-	-	920,560		(2,477,324)	(2,482,673)
70																		
71	**RAIL CARS**	2.36%	27,769,603	(20,003,075)	-	-	-	80,380	7,846,908	1.00%	129,856	-	-	148,083	277,939	3.4%	27,899,459	8,124,847
72																		
73	**CRYSTAL RIVER 1&2 COALPILE**	4.50%	983,110	(983,110)	-	-	-	-	-	-0.80%	11,093	-	(8,446)	(2,000)	647	3.7%	994,203	647
74																		
75	**CRYSTAL RIVER 4&5 COALPILE**	2.60%	7,401,852	-	-	-	-	-	7,401,852	-0.10%	134,972	-	-	-	134,972	2.5%	7,536,824	7,536,824
76																		
77	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	20.00%	734,482	-	-	-	-	11,211	745,693	0.00%	3,209	-	-	(355)	2,854	20.0%	737,691	748,547
78	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	14.30%	173,633	-		-	-	2	173,635	0.00%	-	-	-	-	-	14.3%	173,633	173,635
79																		
80	**Steam Retirement work in process**		1,590,599	-	764,531	-	-	-	2,355,130		(36,136,869)	(32,410,579)	-	-	(68,547,448)		(34,546,270)	(66,192,318)
81																		
82	**TOTAL STEAM PRODUCTION**		1,452,966,564	(414,265,817)	1,381,417	90,029,608	-	84,715,484	1,214,827,256		5,976,978	(34,240,743)	(5,973,470)	(2,799,683)	(37,036,918)		1,458,943,542	1,177,790,338
83																		
84	**FOSSIL DISMANTLEMENT STEAM**																	
85	ANCLOTE		-	-	-	-	-	-	-		11,426,440	-	-	232,936	11,659,376		11,426,440	11,659,376
86	AVON PARK		-	-	-	-	-	-	-		-	-	-	-	-		-	-
87	BARTOW		-	-	-	-	-	-	-		21,875,918	-	-	-	21,875,918		21,875,918	21,875,918
88	BARTOW-ANCLOTE PIPELINE		-	-	-	-	-	-	-		11,465,351	-	-	574,928	12,040,279		11,465,351	12,040,279
89	CRYSTAL RIVER 1&2		-	-	-	-	-	-	-		47,656,911	-	(36,561)	1,342,891	48,963,241		47,656,911	48,963,241
90	CRYSTAL RIVER 4&5		-	-	-	-	-	-	-		22,335,766	-	(46,784)	627,398	22,916,380		22,335,766	22,916,380
91	HIGGINS		-	-	-	-	-	-	-		(45,195)	-	-	-	(45,195)		(45,195)	(45,195)
92	INGLIS		-	-	-	-	-	-	-		-	-	-	-	-		-	-
93	SUWANNEE		-	-	-	-	-	-	-		12,597,081	-	-	216,593	12,813,674		12,597,081	12,813,674
94	TURNER		-	-	-	-	-	-	-		(21 494)	-	-	-	(21 494)		(21 494)	(21 494)
95																	-	
96	**SUBTOTAL**		-	-	-	-	-	-	-		127,290,778	-	(83,345)	2,994,746	130,202,179		127,290,778	130,202,179
97																		

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
98	**FOSSIL DISMANTLEMENT OTHER PROD.**								-									
99	AVON PARK		-	-	-	-	-	-	-		208,915	-	-	3,485	212,400		208,915	212,400
100	BARTOW CC		-	-	-	-	-	-	-		(141,158)	-	-	(7,753)	(148,911)		(141,158)	(148,911)
101	BARTOW CT		-	-	-	-	-	-	-		384,877	-	-	7,222	392,099		384,877	392,099
102	BAYBORO PEAK		-	-	-	-	-	-	-		1,228,698	-	-	21,329	1,250,027		1,228,698	1,250,027
103	DEBARY(OLD)		-	-	-	-	-	-	-		616,982	-	-	13,601	630,583		616,982	630,583
104	DEBARY (NEW)		-	-	-	-	-	-	-		7,466,416	-	-	396,844	7,863,260		7,466,416	7,863,260
105	HIGGINS PEAK		-	-	-	-	-	-	-		413,183	-	-	7,077	420,260		413,183	420,260
106	HINES UNIT 1		-	-	-	-	-	-	-		306,342	-	-	21,228	327,570		306,342	327,570
107	HINES UNIT 2		-	-	-	-	-	-	-		184,893	-	-	17,650	202,543		184,893	202,543
108	HINES UNIT 3		-	-	-	-	-	-	-		136,890	-	-	16,643	153,533		136,890	153,533
109	HINES UNIT 4		-	-	-	-	-	-	-		166,597	-	-	19,989	186,586		166,597	186,586
110	INTERCESSION CITY 1-6		-	-	-	-	-	-	-		529,866	-	-	10,363	540,229		529,866	540,229
111	INTERCESSION CITY SIEMENS 11		-	-	-	-	-	-	-		176,687	-	-	12,516	189,203		176,687	189,203
112	INTERCESSION CITY 7-10 (NEW)		-	-	-	-	-	-	-		1,880,563	-	-	59,188	1,939,751		1,880,563	1,939,751
113	INTERCESSION CITY P12-14		-	-	-	-	-	-	-		3,079,222	-	-	207,479	3,286,701		3,079,222	3,286,701
114	PORT ST. JOE		-	-	-	-	-	-	-		-	-	-	-	-		-	-
115	RIO PINAR		-	-	-	-	-	-	-		400,895	-	-	6,930	407,825		400,895	407,825
116	SUWANNEE		-	-	-	-	-	-	-		308,313	-	-	6,992	315,305		308,313	315,305
117	TIGER BAY		-	-	-	-	-	-	-		178,824	-	-	10,912	189,736		178,824	189,736
118	TURNER		-	-	-	-	-	-	-		539,805	-	-	9,751	549,556		539,805	549,556
119	UNIVERSITY OF FLORIDA		-	-	-	-	-	-	-		245,145	-	-	9,028	254,173		245,145	254,173
120									-						-		-	
121	**SUBTOTAL**		-	-	-	-	-	-	-		18,311,955	-	-	850,474	19,162,429		18,311,955	19,162,429
122									-						-		-	
123	TOTAL FOSSIL DISMANTLEMENT		-	-	-	-	-	-	-		145,602,733	-	(83,345)	3,845,220	149,364,608		145,602,733	149,364,608
124																		
125	**NUCLEAR PRODUCTION**																	
126	**CRYSTAL RIVER#3**																	
127	321 STRUCTURES & IMPROVEMENTS	1.50%	(2,567,036)	-	-	-	-	-	(2,567,036)	0.00%	-	-	-	-	-	1.5%	(2,567,036)	(2,567,036)
128	322 REACTOR PLANT EQUIPMENT	3.30%	(307,162)	-	-	-	-	-	(307,162)	0.00%	-	-	-	-	-	3.3%	(307,162)	(307,162)
129	323 TURBOGENERATOR UNITS	1.20%	(91,147)	-	-	-	-	-	(91,147)	0.00%	-	-	-	-	-	1.2%	(91,147)	(91,147)
130	324 ACCESSORY ELECTRIC EQUIPMENT	1.40%	(80,191)	-	-	-	-	-	(80,191)	0.00%	-	-	-	-	-	1.4%	(80,191)	(80,191)
131	325.1 MISCELLANEOUS POWER EQUIPMENT	1.70%	173,667	-	-	-	-	-	173,667	0.00%	-	-	-	-	-	1.7%	173,667	173,667
132	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.00%	(91,054)	-	-	-	-	-	(91,054)	0.00%	-	-	-	-	-	20.0%	(91,054)	(91,054)
133	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.30%	(90,700)	-	-	-	-	-	(90,700)	0.00%	-	-	-	-	-	14.3%	(90,700)	(90,700)
134	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	140,264,899	-	-	-	(140,264,899)	-		-	-	-	-	-		-	-
135	**Nuclear Retirement work in process**		(604 989)	-	139 306	-	-	-	(465 683)		936 304	(140 692)	-	-	795 612		331 315	329 929
136																		
137	**TOTAL**		(3,658,612)	140,264,899	139,306	-	-	(140,264,899)	(3,519,306)		936,304	(140,692)	-	-	795,612		(2,722,308)	(2,723,694)
138																		
139	DECOMMISSIONING - RETAIL		50,790,062	-	-	-	-	-	50,790,062		(309,347)	(31,037)	-	-	(340,384)		50,480,715	50,449,678
140	DECOMMISSIONING - WHOLESALE		3 773 076	-	-	-	-	-	3 773 076		-	-	-	-	-		3 773 076	3 773 076
141																		
142	**TOTAL**		54,563,138	-	-	-	-	-	54,563,138		(309,347)	(31,037)	-	-	(340,384)		54,253,791	54,222,754
143																		
144	**TOTAL NUCLEAR**		50,904,526	140,264,899	139,306	-	-	(140,264,899)	51,043,832		626,957	(171,729)	-	-	455,228		51,531,483	51,499,060
145																		

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
146	**OTHER PRODUCTION**																	
147	**AVON PARK PEAKERS**																	
148	341 Structures and Improvements	0.64%	410,288	(1,531)	-	-	-	3,061	411,818	0.00%	(260)	-	-	-	(260)	0.6%	410,028	411,558
149	342 Fuel Holders, Products, and Accessories	5.47%	634,327	-	-	-	-	-	634,327	-0.67%	35,746	-	-	(4,228)	31,518	4.8%	670,073	665,845
150	343 Prime Movers	3.54%	5,812,472	-	-	-	-	209,255	6,021,727	-0.54%	251,653	(3,861)	-	(32,594)	215,198	3.0%	6,064,125	6,236,925
151	344 Generators	0.65%	1,222,939	-	-	-	-	11,784	1,234,723	-0.60%	(357,783)	-	-	-	(357,783)	0.1%	865,156	876,940
152	345 Accessory Electric Equipment	0.96%	930,021	(28,373)	-	-	-	11,430	913,078	-0.49%	37,628	-	-	(5,896)	31,732	0.5%	967,649	944,810
153	346 Misc. Power Plant Equipment	-2.34%	16,946	-	-	-	-	(2,484)	14,462	5.54%	6,980	-	-	20	7,000	3.2%	23,926	21,462
154	346.2 Misc. Power Plant Equipment	20.00%	29,543	-	-	-	-	-	29,543	0.00%	-	-	-	-	-	20.0%	29,543	29,543
155									-								-	
156	**TOTAL AVON PARK PEAKERS**		9,056,536	(29,904)	-	-	-	233,046	9,259,678		(26,036)	(3,861)	-	(42,698)	(72,595)		9,030,500	9,187,083
157																		
158	**BARTOW**																	
159	341 Structures and Improvements	2.34%	794,224	-	-	-	-	37,506	831,730	-0.65%	60,983	-	-	-	60,983	1.7%	855,207	892,713
160	342 Fuel Holders, Products, and Accessories	3.40%	1,855,900	-	-	-	-	117,450	1,973,350	-0.40%	84,451	-	-	-	84,451	3.0%	1,940,351	2,057,801
161	343 Prime Movers	1.80%	10,250,980	(1,190,416)	-	-	-	404,577	9,465,141	-0.24%	(1,644,169)	(7,014)	-	-	(1,651,183)	1.6%	8,606,811	7,813,958
162	344 Generators	2.63%	5,448,747	-	-	-	-	186,673	5,635,420	-0.53%	387,464	-	-	-	387,464	2.1%	5,836,211	6,022,884
163	345 Accessory Electric Equipment	2.34%	1,365,033	(28,307)	-	-	-	85,479	1,422,205	-0.55%	101,093	(27,208)	-	-	73,885	1.8%	1,466,126	1,496,090
164	346 Misc. Power Plant Equipment	0.93%	531,929	(23,192)	-	-	-	166,263	675,000	-0.51%	(5,303)	-	-	-	(5,303)	0.4%	526,626	669,697
165	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	194	-	-	-	-	-	194	0.00%	-	-	-	-	-	20.0%	194	194
166									-								-	
167	**TOTAL BARTOW**		20 247 007	(1 241 915)	-	-	-	997 948	20 003 040		(1 015 481)	(34 222)	-	-	(1 049 703)		19 231 526	18 953 337
168																		
169	**BARTOW 4x1**																	
170	341 Structures and Improvements	3.33%	32,967,176	(38,981)	-	-	-	3,018,735	35,946,930	0.00%	591,166	-	-	-	591,166	3.3%	33,558,342	36,538,096
171	342 Fuel Holders, Products, and Accessories	3.21%	12,344,356	(273,991)	-	-	-	1,318,858	13,389,223	-0.05%	234,842	-	-	-	234,842	3.2%	12,579,198	13,624,065
172	343 Prime Movers	3.33%	91,783,814	(7,506,806)	(516,370)	-	-	16,333,089	100,093,727	0.00%	(12,452,964)	(1,742,255)	-	-	(14,195,219)	3.3%	79,330,850	85,898,508
173	344 Generators	3.33%	13,473,458	-	-	-	-	1,526,452	14,999,910	0.00%	47,520	-	-	-	47,520	3.3%	13,520,978	15,047,430
174	345 Accessory Electric Equipment	3.33%	9,282,596	(876,575)	-	-	-	1,269,048	9,675,069	0.00%	9,690	(12,146)	-	-	(2,456)	3.3%	9,292,286	9,672,613
175	346 Misc. Power Plant Equipment	3.33%	1,319,204	(116,127)	-	-	-	99,652	1,302,729	0.00%	9,482	-	-	-	9,482	3.3%	1,328,686	1,312,211
176									-								-	
177	**TOTAL BARTOW 4x1**		161 170 604	(8 812 480)	(516 370)	-	-	23 565 834	175 407 588		(11 560 264)	(1 754 401)	-	-	(13 314 665)		149 610 340	162 092 923
178																		
179	**BAYBORO**																	
180	341 Structures and Improvements	1.30%	1,158,283	(15,548)	-	-	-	24,712	1,167,447	-0.28%	11,573	-	-	-	11,573	1.0%	1,169,856	1,179,020
181	342 Fuel Holders, Products, and Accessories	3.13%	1,108,035	(20,176)	-	-	-	60,914	1,148,773	-0.14%	63,368	-	-	(2,733)	60,635	3.0%	1,171,403	1,209,408
182	343 Prime Movers	2.46%	10,742,875	(57,082)	-	-	-	435,945	11,121,738	-0.15%	(56,534)	(925)	-	-	(57,459)	2.3%	10,686,341	11,064,279
183	344 Generators	1.62%	2,383,964	-	-	-	-	62,921	2,446,885	-0.21%	131,159	-	-	(8,137)	123,022	1.4%	2,515,123	2,569,907
184	345 Accessory Electric Equipment	2.05%	570,369	(29,170)	-	-	-	28,895	570,094	-0.20%	61,360	-	-	(2,884)	58,476	1.8%	631,729	628,570
185	346 Misc. Power Plant Equipment	1.34%	265,097	(1,972)	-	-	-	5,898	269,023	-0.20%	18,867	-	-	(899)	17,968	1.1%	283,964	286,991
186	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	19,870	-	-	-	-	-	19,870	0.00%	1,600	-	-	-	1,600	20.0%	21,470	21,470
187									-								-	
188	**TOTAL BAYBORO**		16,248,493	(123,948)	-	-	-	619,285	16,743,830		231,393	(925)	-	(14,653)	215,815		16,479,886	16,959,645
189																		
190	**CITRUS CC**																	
191	341 Structures and Improvements	2.86%	175,004	-	-	-	-	1,425,657	1,600,661	0.00%	-	-	-	-	-	2.9%	175,004	1,600,661
192	342 Fuel Holders, Products, and Accessories	2.86%	-	-	-	-	-	169,395	169,395	0.00%	-	-	-	-	-	2.9%	-	169,395
193	343 Prime Movers	2.86%	-	-	-	-	-	2,489,891	2,489,891	0.00%	-	-	-	-	-	2.9%	-	2,489,891
194	344 Generators	2.86%	-	(1,659,832)	-	-	-	596,615	(1,063,217)	0.00%	-	-	-	-	-	2.9%	-	(1,063,217)
195	345 Accessory Electric Equipment	2.86%	-	-	-	-	-	144,516	144,516	0.00%	-	-	-	-	-	2.9%	-	144,516
196	346 Misc. Power Plant Equipment	2.86%	-	-	-	-	-	93,214	93,214	0.00%	-	-	-	-	-	2.9%	-	93,214
197	346.2 Misc. Power Plant Equipment (5 Year)	2.86%	-	-	-	-	-	61,394	61,394	0.00%	-	-	-	-	-	2.9%	-	61,394
198									-								-	
199	**TOTAL CITRUS CC**		175 004	(1 659 832)	-	-	-	4 980 682	3 495 854		-	-	-	-	-		175 004	3 495 854
200																		

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
201	**DEBARY (NEW)**																	
202	341 Structures and Improvements	2.68%	3,392,201	(297,864)	-	-	-	159,770	3,254,107	-0.07%	71,748	-	-	(10,035)	61,713	2.6%	3,463,949	3,315,820
203	342 Fuel Holders, Products, and Accessories	4.60%	6,381,449	(36,850)	-	-	-	322,053	6,666,652	-0.60%	580,416	(11,484)	-	(41,806)	527,126	4.0%	6,961,865	7,193,778
204	343 Prime Movers	3.93%	51,804,689	(1,589,196)	-	-	-	2,704,064	52,919,557	-0.23%	19,597	(2,744)	-	-	16,853	3.7%	51,824,286	52,936,410
205	344 Generators	3.51%	14,596,288	(33,860)	-	-	-	646,798	15,209,226	-0.21%	188,620	-	-	(22,513)	166,107	3.3%	14,784,908	15,375,333
206	345 Accessory Electric Equipment	3.57%	4,037,561	(54,267)	-	-	-	184,638	4,167,932	-0.17%	93,411	-	-	(7,270)	86,141	3.4%	4,130,972	4,254,073
207	346 Misc. Power Plant Equipment	3.30%	631,953	(1,016)	-	-	-	39,982	670,919	0.38%	(6,074)	(7,253)	-	3,950	(9,377)	3.7%	625,879	661,542
208	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	-	-	-	-	-	-	-	0.00%	(5,412)	-	-	-	(5,412)	20.0%	(5,412)	(5,412)
209									-								-	
210	**TOTAL DEBARY (NEW)**		80 844 141	(2 013 053)	-	-	-	4 057 305	82 888 393		942 306	(21 481)	-	(77 674)	843 151		81 786 447	83 731 544
211																		
212	**DEBARY (OLD)**																	
213	341 Structures and Improvements	3.40%	4,485,169	(24,553)	-	-	-	187,808	4,648,424	-0.70%	79,240	-	-	-	79,240	2.7%	4,564,409	4,727,664
214	342 Fuel Holders, Products, and Accessories	3.61%	6,894,367	(33,397)	-	-	-	373,338	7,234,308	-1.01%	7,079	-	-	-	7,079	2.6%	6,901,446	7,241,387
215	343 Prime Movers	3.71%	24,019,625	(62,121)	-	-	-	976,796	24,934,300	-0.71%	224,902	-	-	-	224,902	3.0%	24,244,527	25,159,202
216	344 Generators	3.05%	7,122,471	(55,799)	-	-	-	241,865	7,308,537	-0.65%	191,804	-	-	(41,838)	149,966	2.4%	7,314,275	7,458,503
217	345 Accessory Electric Equipment	3.03%	4,835,317	(158,922)	-	-	-	189,050	4,865,445	-0.53%	90,326	-	-	-	90,326	2.5%	4,925,643	4,955,771
218	346 Misc. Power Plant Equipment	3.30%	536,967	(3,218)	-	-	-	47,809	581,558	0.00%	8,264	-	-	-	8,264	3.3%	545,231	589,822
219	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	19,742	-	-	-	-	-	19,742	0.00%	2,080	-	-	-	2,080	20.0%	21,822	21,822
220									-								-	
221	**TOTAL DEBARY (OLD)**		47,913,658	(338,010)	-	-	-	2,016,666	49,592,314		603,695	-	-	(41,838)	561,857		48,517,353	50,154,171
222																		
223	**HAMILTON**																	
224	346 Misc. Power Plant Equipment	2.38%	-	-	-	-	-	14 355	14 355	1.82%	-	-	-	-	-	4.2%	-	14 355
225	**TOTAL DEBARY (OLD)**		-	-	-	-	-	14 355	14 355		-	-	-	-	-		-	14 355
226																		
227	**HIGGINS**																	
228	341 Structures and Improvements	3.15%	799,532	(13,168)	-	-	-	62,398	848,762	-0.25%	(73,585)	-	-	-	(73,585)	2.9%	725,947	775,177
229	342 Fuel Holders, Products, and Accessories	4.70%	1,983,165	(23,095)	-	-	-	-	1,960,070	0.70%	44,402	-	-	13,906	58,308	5.4%	2,027,567	2,018,378
230	343 Prime Movers	2.51%	10,463,818	(32,610)	-	-	-	280,871	10,712,079	0.39%	67,464	-	-	44,146	111,610	2.9%	10,531,282	10,823,689
231	344 Generators	3.47%	2,640,306	-	-	-	-	-	2,640,306	-0.97%	19,399	-	-	-	19,399	2.5%	2,659,705	2,659,705
232	345 Accessory Electric Equipment	4.57%	2,453,589	(6,168)	-	-	-	130,496	2,577,917	-1.27%	20,611	-	-	-	20,611	3.3%	2,474,200	2,598,528
233	346 Misc. Power Plant Equipment	0.14%	110,389	-	-	-	-	487	110,876	4.46%	21,165	-	-	-	21,165	4.6%	131,554	132,041
234	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	15,198	-	-	-	-	-	15,198	0.00%	1,895	-	-	-	1,895	20.0%	17,093	17,093
235									-								-	
236			18,465,997	(75,041)	-	-	-	474,252	18,865,208		101,351	-	-	58,052	159,403		18,567,348	19,024,611
237	**TOTAL HIGGINS**																	
238																		
239	**HINES #1**																	
240	341 Structures and Improvements	2.99%	22,836,110	(706,079)	-	-	-	1,764,533	23,894,564	-0.09%	1,170,106	(91,883)	-	(36,424)	1,041,799	2.9%	24,006,216	24,936,363
241	342 Fuel Holders, Products, and Accessories	3.11%	10,742,321	(32,359)	-	-	-	556,436	11,266,398	0.09%	142,522	(27,762)	-	6,602	121,362	3.2%	10,884,843	11,387,760
242	343 Prime Movers	3.31%	15,781,079	(566,924)	191,662	(33)	-	8,071,208	23,476,992	-0.10%	(6,228,624)	(132,203)	8	-	(6,360,819)	3.2%	9,552,455	17,116,173
243	344 Generators	3.01%	22,992,921	-	-	-	-	1,352,154	24,345,075	-0.11%	1,446,165	(46,481)	-	(51,316)	1,348,368	2.9%	24,439,086	25,693,443
244	345 Accessory Electric Equipment	3.22%	11,836,295	(137,682)	-	-	-	1,483,205	13,181,818	-0.02%	413,972	(4,091)	-	(4,648)	405,233	3.2%	12,250,267	13,587,051
245	346 Misc. Power Plant Equipment	2.51%	2,148,002	(207,143)	-	33	-	192,731	2,133,623	0.59%	(154,789)	(107)	(8)	44,868	(110,036)	3.1%	1,993,213	2,023,587
246	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	26,493	-	-	-	-	-	26,493	0.00%	566	-	-	-	566	20.0%	27,059	27,059
247																	-	
248	**TOTAL HINES #1**		86,363,221	(1,650,187)	191,662	-	-	13,420,267	98,324,963		(3,210,082)	(302,527)	-	(40,918)	(3,553,527)		83,153,139	94,771,436
249																		
250	**HINES #2**																	
251	341 Structures and Improvements	2.90%	12,792,461	(20,140)	-	-	-	565,813	13,338,134	0.00%	739,694	(10,068)	-	(13,075)	716,551	2.9%	13,532,155	14,054,685
252	342 Fuel Holders, Products, and Accessories	3.38%	5,105,479	-	-	-	-	423,990	5,529,469	-0.18%	740,627	(14,561)	-	(22,437)	703,629	3.2%	5,846,106	6,233,098
253	343 Prime Movers	3.32%	11,308,548	(7,470,835)	304,219	-	-	4,950,159	9,092,091	-0.02%	(3,718,543)	(16,030)	-	-	(3,734,573)	3.3%	7,590,005	5,357,518
254	344 Generators	2.97%	10,566,577	-	-	-	-	1,087,035	11,653,612	-0.07%	662,804	-	-	(27,190)	635,614	2.9%	11,229,381	12,289,226
255	345 Accessory Electric Equipment	3.25%	4,324,301	-	-	-	-	615,026	4,939,327	-0.05%	466,023	-	-	(9,294)	456,729	3.2%	4,790,324	5,396,056
256	346 Misc. Power Plant Equipment	2.82%	1,124,088	(45,357)	-	-	-	78,609	1,157,340	0.28%	(87,476)	-	-	7,845	(79,631)	3.1%	1,036,612	1,077,709
257																	-	
258	**TOTAL HINES #2**		45,221,454	(7,536,332)	304,219	-	-	7,720,632	45,709,973		(1,196,871)	(40,659)	-	(64,151)	(1,301,681)		44,024,583	44,408,292
259																		

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Plant Retired**	**Salvage**	**Transfer**	**Adj.**	**Depr. Expense**	**End Reserve 12/31/2018**	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Removal Cost**	**Transfer**	**Depr. Expense**	**End Reserve 12/31/2018**	**Total Depr Rate**	**Total Reserve 12/31/2017**	**Total Reserve 12/31/2018**
260	**HINES #3**																	
261	341 Structures and Improvements	3.02%	5,355,308	(26,255)	-	-	-	332,806	5,661,859	-0.12%	137,177	-	-	(7,730)	129,447	2.9%	5,492,485	5,791,306
262	342 Fuel Holders, Products, and Accessories	3.66%	8,398,277	-	12,747	-	-	532,726	8,943,750	-0.46%	2,232,835	(18,981)	-	(66,624)	2,147,230	3.2%	10,631,112	11,090,980
263	343 Prime Movers	3.32%	40,396,225	(4,758,463)	551,408	-	-	5,738,189	41,927,359	-0.02%	(5,413,122)	(114,453)	-	-	(5,527,575)	3.3%	34,983,103	36,399,784
264	344 Generators	2.90%	23,090,761	(583)	-	-	-	1,549,700	24,639,878	0.00%	(304,006)	-	-	-	(304,006)	2.9%	22,786,755	24,335,872
265	345 Accessory Electric Equipment	3.17%	11,076,184	-	-	-	-	702,863	11,779,047	0.03%	162,709	-	-	6,428	169,137	3.2%	11,238,893	11,948,184
266	346 Misc. Power Plant Equipment	3.14%	716,070	(66,804)	-	-	-	49,719	698,985	-0.04%	(12,059)	(16,289)	-	-	(28,348)	3.1%	704,011	670,637
267																	-	
268	**TOTAL HINES #3**		89 032 825	(4 852 105)	564 155	-	-	8 906 003	93 650 878		(3 196 466)	(149 723)	-	(67 926)	(3 414 115)		85 836 359	90 236 763
269																		
270	**HINES #4**																	
271	341 Structures and Improvements	2.92%	5,382,599	(19,163)	-	-	-	391,714	5,755,150	-0.02%	104,432	(3,825)	-	-	100,607	2.9%	5,487,031	5,855,757
272	342 Fuel Holders, Products, and Accessories	3.16%	2,863,251	11,678	-	-	-	237,818	3,112,747	0.04%	2,111	(17)	-	3,186	5,280	3.2%	2,865,362	3,118,027
273	343 Prime Movers	3.28%	(2,628,101)	(792,698)	-	-	-	5,542,009	2,121,210	0.00%	(2,334,923)	(3,173)	-	-	(2,338,096)	3.3%	(4,963,024)	(216,886)
274	344 Generators	2.90%	9,999,034	-	-	-	-	1,323,316	11,322,350	0.00%	(16)	-	-	-	(16)	2.9%	9,999,018	11,322,334
275	345 Accessory Electric Equipment	3.17%	7,478,071	-	-	-	-	778,375	8,256,446	0.03%	99,006	-	-	7,366	106,372	3.2%	7,577,077	8,362,818
276	346 Misc. Power Plant Equipment	3.00%	1,993,234	(6,916)	-	-	-	241,573	2,227,891	0.10%	(12,187)	-	-	8,451	(3,736)	3.1%	1,981,047	2,224,155
277																		
278	**TOTAL HINES #4**		25 088 088	(807 099)	-	-	-	8 514 805	32 795 794		(2 141 577)	(7 015)	-	19 003	(2 129 589)		22 946 511	30 666 205
279																		
280	**INTERCESSION CITY P1 6**																	
281	341 Structures and Improvements	3.63%	3,306,102	(9,897)	-	-	-	141,090	3,437,295	-0.73%	30,840	-	-	-	30,840	2.9%	3,336,942	3,468,135
282	342 Fuel Holders, Products, and Accessories	8.01%	3,625,581	-	-	-	-	6,496	3,632,077	-1.41%	624,380	-	-	(51,183)	573,197	6.6%	4,249,961	4,205,274
283	343 Prime Movers	2.71%	16,726,632	(91,991)	-	-	-	816,395	17,451,036	-0.01%	(1,686,901)	-	-	-	(1,686,901)	2.7%	15,039,731	15,764,135
284	344 Generators	2.75%	4,242,286	10,795	-	-	-	125,956	4,379,037	-0.15%	46,160	-	-	-	46,160	2.6%	4,288,446	4,425,197
285	345 Accessory Electric Equipment	3.19%	2,786,099	(20,210)	-	-	-	188,670	2,954,559	-0.09%	(46,777)	(10,035)	-	-	(56,812)	3.1%	2,739,322	2,897,747
286	346 Misc. Power Plant Equipment	5.66%	863,676	(5,249)	-	-	-	92,152	950,579	-0.16%	13,701	(393)	-	-	13,308	5.5%	877,377	963,887
287																	-	
288	**TOTAL INTERCESSION CITY P 1 6**		31 550 376	(116 552)	-	-	-	1 370 759	32 804 583		(1 018 597)	(10 428)	-	(51 183)	(1 080 208)		30 531 779	31 724 375
289																		
290	**INTERCESSION CITY (NEW) P7 10**																	
291	341 Structures and Improvements	2.66%	6,029,032	(2,107)	-	-	-	250,714	6,277,639	-0.12%	199,495	(86)	-	(6,498)	192,911	2.5%	6,228,527	6,470,550
292	342 Fuel Holders, Products, and Accessories	2.92%	4,567,618	(4,137)	-	-	-	210,291	4,773,772	-0.09%	(6,262)	-	-	(3,405)	(9,667)	2.8%	4,561,356	4,764,105
293	343 Prime Movers	2.70%	40,161,703	(5,888,670)	113,222	-	-	1,866,292	36,252,547	-0.13%	333,086	(131,643)	-	(42,545)	158,898	2.6%	40,494,789	36,411,445
294	344 Generators	2.66%	11,116,723	(1,034,954)	-	-	-	468,492	10,550,261	-0.11%	256,081	-	-	(11,384)	244,697	2.5%	11,372,804	10,794,958
295	345 Accessory Electric Equipment	2.62%	3,095,038	(14,134)	-	-	-	140,461	3,221,365	-0.08%	131,560	(7,663)	-	(4,346)	119,551	2.5%	3,226,598	3,340,916
296	346 Misc. Power Plant Equipment	2.37%	361,806	-	-	-	-	24,179	385,985	-0.11%	31,524	-	-	(1,100)	30,424	2.3%	393,330	416,409
297	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	50,009	-	-	-	-	-	50,009	0.00%	1,519	-	-	-	1,519	20.0%	51,528	51,528
298																	-	
299	**TOTAL INTERCESSION CITY P 7 10**		65 381 929	(6 944 002)	113 222	-	-	2 960 429	61 511 578		947 003	(139 392)	-	(69 278)	738 333		66 328 932	62 249 911
300																	-	
301	**INTERCESSION CITY P11**																-	
302	341 Structures and Improvements	4.23%	1,277,703	-	-	-	-	88,064	1,365,767	-0.23%	19,822	(2,488)	-	(1,590)	15,744	4.0%	1,297,525	1,381,511
303	342 Fuel Holders, Products, and Accessories	4.66%	1,490,042	-	-	-	-	100,479	1,590,521	-0.26%	45,406	-	-	(5,518)	39,888	4.4%	1,535,448	1,630,409
304	343 Prime Movers	4.76%	14,274,904	784,622	-	-	-	1,143,382	16,202,908	-0.14%	(15,793)	-	-	-	(15,793)	4.6%	14,259,111	16,187,115
305	344 Generators	4.19%	2,783,477	-	-	-	-	174,652	2,958,129	-0.19%	39,940	-	-	(1,962)	37,978	4.0%	2,823,417	2,996,107
306	345 Accessory Electric Equipment	4.14%	2,838,344	-	-	-	-	196,318	3,034,662	-0.14%	7,769	-	-	-	7,769	4.0%	2,846,113	3,042,431
307	346 Misc. Power Plant Equipment	3.98%	121,789	-	-	-	-	10,244	132,033	-0.20%	5,336	-	-	(510)	4,826	3.8%	127,125	136,859
308																	-	
309	**TOTAL INTERCESSION CITY P 11**		22 786 259	784 622	-	-	-	1 713 139	25 284 020		102 480	(2 488)	-	(9 580)	90 412		22 888 739	25 374 432
310																		

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	LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
INTERCESSION CITY P12 14																	
341 Structures and Improvements	2.60%	577,903	-	-	-	-	36,011	613,914	0.20%	(43,503)	-	-	2,804	(40,699)	2.8%	534,400	573,215
342 Fuel Holders, Products, and Accessories	2.62%	1,361,076	-	-	-	-	112,133	1,473,209	0.38%	(425,923)	-	-	16,435	(409,488)	3.0%	935,153	1,063,721
343 Prime Movers	3.02%	32,732,537	(2,349,746)	-	-	-	2,107,924	32,490,715	-0.08%	(1,132,484)	-	-	-	(1,132,484)	2.9%	31,600,053	31,358,231
344 Generators	2.61%	8,804,879	-	-	-	-	444,335	9,249,214	-0.10%	273,175	-	-	(17,141)	256,034	2.5%	9,078,054	9,505,248
345 Accessory Electric Equipment	2.68%	3,429,350	-	-	-	-	188,842	3,618,192	-0.07%	71,558	-	-	(5,037)	66,521	2.6%	3,500,908	3,684,713
346 Misc. Power Plant Equipment	3.10%	78,202	-	-	-	-	4,927	83,129	0.00%	-	-	-	-	-	3.1%	78,202	83,129
																-	
TOTAL INTERCESSION CITY P 12 14		46 983 947	(2 349 746)	-	-	-	2 894 172	47 528 373		(1 257 177)	-	-	(2 939)	(1 260 116)		45 726 770	46 268 257
OSPREY CC																	
341 Structures and Improvements	1.80%	35,683,225	(127,881)	-	-	-	1,234,334	36,789,678	0.00%	-	(247)	-	-	(247)	1.8%	35,683,225	36,789,431
342 Fuel Holders, Products, and Accessories	1.80%	7,045,298	-	-	-	-	248,701	7,293,999	0.00%	-	(49,859)	-	-	(49,859)	1.8%	7,045,298	7,244,140
343 Prime Movers	1.80%	104,096,081	(21,973,932)	293,117	-	-	3,952,453	86,367,719	0.00%	213,428	(3,684,980)	-	-	(3,471,552)	1.8%	104,309,509	82,896,167
344 Generators	1.80%	13,404,916	(99,702)	-	-	-	564,652	13,869,866	0.00%	(213,428)	(14,745)	-	-	(228,173)	1.8%	13,191,488	13,641,693
345 Accessory Electric Equipment	1.80%	21,266,354	(14,835)	-	-	-	727,134	21,978,653	0.00%	-	-	-	-	-	1.8%	21,266,354	21,978,653
346 Misc. Power Plant Equipment	1.80%	3,863,077	(79,542)	-	-	-	151,155	3,934,690	0.00%	-	(5,403)	-	-	(5,403)	1.8%	3,863,077	3,929,287
																-	
TOTAL OSPREY CC		185 358 951	(22 295 892)	293 117	-	-	6 878 429	170 234 605		-	(3 755 234)	-	-	(3 755 234)		185 358 951	166 479 371
RIO PINAR																	
341 Structures and Improvements	4.28%	-	-	-	-	-	-	-	-1.07%	27,919	(12,489)	-	-	15,430	3.2%	27,919	15,430
342 Fuel Holders, Products, and Accessories	4.94%	12	-	-	-	-	-	12	-0.94%	10,784	(39,993)	-	-	(29,209)	4.0%	10,796	(29,197)
343 Prime Movers	3.42%	76	-	-	-	-	-	76	-1.08%	13,185	(230,704)	-	-	(217,519)	2.3%	13,261	(217,443)
344 Generators	2.93%	15	-	-	-	-	-	15	-0.63%	2,471	(46,375)	-	-	(43,904)	2.3%	2,486	(43,889)
345 Accessory Electric Equipment	5.35%	(23,934)	-	-	-	-	-	(23,934)	-1.15%	3,192	(54,810)	-	-	(51,618)	4.2%	(20,742)	(75,552)
346 Misc. Power Plant Equipment	11.08%	-	-	-	-	-	-	-	-2.48%	365,898	(4,024)	-	-	361,874	8.6%	365,898	361,874
																-	
TOTAL RIO PINAR		(23 831)	-	-	-	-	-	(23 831)		423 449	(388 395)	-	-	35 054		399 618	11 223
SUWANNEE																	
341 Structures and Improvements	1.94%	2,280,832	(4,886)	-	-	-	74,463	2,350,409	-0.66%	48,454	(2,961)	-	-	45,493	1.3%	2,329,286	2,395,902
342 Fuel Holders, Products, and Accessories	3.68%	3,630,345	-	-	-	-	233,632	3,863,977	-0.38%	74,292	-	-	-	74,292	3.3%	3,704,637	3,938,269
343 Prime Movers	1.96%	14,618,685	(438,245)	921,620	(21,959)	-	493,270	15,573,371	-0.63%	210,264	(111,083)	429	-	99,610	1.3%	14,828,949	15,672,981
344 Generators	2.07%	4,362,225	(92,930)	-	-	-	101,784	4,371,079	-0.67%	202,496	-	-	(32,751)	169,745	1.4%	4,564,721	4,540,824
345 Accessory Electric Equipment	2.15%	1,725,653	-	-	(81,182)	-	93,152	1,737,623	-0.30%	34,376	(87)	885	-	35,174	1.8%	1,760,029	1,772,797
346 Misc. Power Plant Equipment	1.94%	284,837	-	-	-	-	13,730	298,567	1.26%	(892)	-	-	8,891	7,999	3.2%	283,945	306,566
TOTAL SUWANNEE		26 902 577	(536 061)	921 620	(103 141)	-	1 010 031	28 195 026		568 990	(114 131)	1 314	(23 860)	432 313		27 471 567	28 627 339
																-	
SYSTEM ASSETS 346.0	1.03%	221,568	-	-	-	-	6,324	227,892	0.48%	22,105	-	-	2,932	25,037	1.5%	243,673	252,929
SYSTEM ASSETS 346.2 (5 YEAR)	20.00%	31,951	-	-	-	-	-	31,951	0.00%	20	-	-	-	20	20.0%	31,971	31,971
TOTAL SYSTEM		253 519	-	-	-	-	6 324	259 843		22 125	-	-	2 932	25 057		275 644	284 900
TIGER BAY																	
341 Structures and Improvements	1.76%	6,143,388	(1,275)	-	-	-	66,158	6,208,271	-0.07%	327,816	(8,723)	-	(1,916)	317,177	1.7%	6,471,204	6,525,448
342 Fuel Holders, Products, and Accessories	1.87%	2,146,635	(1,533,378)	-	-	-	78,602	691,859	-0.03%	57,932	-	-	(532)	57,400	1.8%	2,204,567	749,259
343 Prime Movers	1.44%	4,701,754	(12,700,049)	28,918	-	-	735,974	(7,233,403)	-0.05%	(1,610,674)	(3,717)	-	(17,965)	(1,632,356)	1.4%	3,091,080	(8,865,759)
344 Generators	1.84%	2,241,035	(1,596,788)	-	-	-	194,308	838,555	-0.06%	(149,408)	-	-	-	(149,408)	1.8%	2,091,627	689,147
345 Accessory Electric Equipment	2.08%	1,230,422	(141,185)	-	-	-	184,280	1,273,517	-0.01%	(451,994)	(8,404)	-	-	(460,398)	2.1%	778,428	813,119
346 Misc. Power Plant Equipment	1.44%	864,631	(30,912)	-	-	-	7,500	841,219	-0.04%	63,459	-	-	(192)	63,267	1.4%	928,090	904,486
346.2 Misc. Power Plant Equipment (5 Year)	20.00%	2,137	-	-	-	-	-	2,137	0.00%	-	-	-	-	-	20.0%	2,137	2,137
TOTAL TIGER BAY		17 330 002	(16 003 587)	28 918	-	-	1 266 822	2 622 155		(1 762 869)	(20 844)	-	(20 605)	(1 804 318)		15 567 133	817 837

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		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Plant Retired**	**Salvage**	**Transfer**	**Adj.**	**Depr. Expense**	**End Reserve 12/31/2018**	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Removal Cost**	**Transfer**	**Depr. Expense**	**End Reserve 12/31/2018**	**Total Depr Rate**	**Total Reserve 12/31/2017**	**Total Reserve 12/31/2018**
367	**TURNER**																	
368	341 Structures and Improvements	3.06%	(290,269)	-	-	-	-	-	(290,269)	-1.09%	7,909	-	-	-	7,909	2.0%	(282,360)	(282,360)
369	342 Fuel Holders, Products, and Accessories	5.38%	1,600,642	-	-	-	-	-	1,600,642	-2.38%	(12,902)	-	-	-	(12,902)	3.0%	1,587,740	1,587,740
370	343 Prime Movers	2.31%	(4,725,287)	-	-	-	-	-	(4,725,287)	-1.09%	(108,541)	-	-	-	(108,541)	1.2%	(4,833,828)	(4,833,828)
371	344 Generators	3.56%	(1,201,625)	-	-	-	-	-	(1,201,625)	-1.16%	(395,053)	-	-	-	(395,053)	2.4%	(1,596,678)	(1,596,678)
372	345 Accessory Electric Equipment	3.79%	(8)	-	-	-	-	-	(8)	-0.79%	(1,563)	-	-	-	(1,563)	3.0%	(1,571)	(1,571)
373	346 Misc. Power Plant Equipment	-0.06%	(20,057)	-	-	-	-	(24)	(20,081)	2.13%	6,065	-	-	896	6,961	2.1%	(13,992)	(13,120)
374																	-	
375	**TOTAL TURNER**		(4 636 604)	-	-	-	-	(24)	(4 636 628)		(504 085)	-	-	896	(503 189)		(5 140 689)	(5 139 817)
376																		
377	**UNIVERSITY OF FLORIDA**																	
378	341 Structures and Improvements	1.85%	4,551,652	(5,486)	-	-	-	123,467	4,669,633	-0.09%	137,498	-	-	-	137,498	1.8%	4,689,150	4,807,131
379	342 Fuel Holders, Products, and Accessories	2.14%	3,427,292	(200,328)	-	-	-	139,066	3,366,030	-0.09%	57,126	-	-	-	57,126	2.0%	3,484,418	3,423,156
380	343 Prime Movers	2.51%	2,972,814	(3,387,082)	-	-	-	619,230	204,962	0.03%	(1,237,727)	(60,496)	-	6,938	(1,291,285)	2.5%	1,735,087	(1,086,323)
381	344 Generators	1.92%	2,548,242	(6,418)	-	-	-	68,109	2,609,933	-0.09%	74,909	-	-	-	74,909	1.8%	2,623,151	2,684,842
382	345 Accessory Electric Equipment	1.96%	2,068,794	-	-	47,787	-	117,096	2,233,677	-0.07%	128,366	-	(19,080)	(3,814)	105,472	1.9%	2,197,160	2,339,149
383	346 Misc. Power Plant Equipment	1.61%	649,697	(4,838)	-	-	-	22,390	667,249	-0.10%	17,066	-	-	-	17,066	1.5%	666,763	684,315
384	346.2 Misc. Power Plant Equipment (5 Year)	20.00%	35,413	-	-	-	-	-	35,413	0.00%	1,470	-	-	-	1,470	20.0%	36,883	36,883
385																		
386	**TOTAL UNIVERSITY OF FLORIDA**		16 253 904	(3 604 152)	-	47 787	-	1 089 358	13 786 897		(821 292)	(60 496)	(19 080)	3 124	(897 744)		15 432 612	12 889 153
387																		
388	**OSCEOLA SOLAR**																	
389	341 Structures and Improvements	3.33%	32,909	-	-	-	-	1,575	34,484	0.00%	(393,162)	-	-	-	(393,162)	3.3%	(360,253)	(358,678)
390	344 Solar Generators	3.33%	343,628	-	-	-	-	230,041	573,669	0.00%	-	-	-	-	-	3.3%	343,628	573,669
391	345 Solar Accessory Elect Equip	3.33%	30,688	-	-	-	-	20,544	51,232	0.00%	-	-	-	-	-	3.3%	30,688	51,232
392	346 Misc. Power Plant Equipment		-	-	-	-	-	-	-		-	-	-	-	-		-	-
393																		
394	**TOTAL OSCEOLA SOLAR**		407,225	-	-	-	-	252 160	659 385		(393,162)	-	-	-	(393 162)		14 063	266 223
395																		
396	**PERRY SOLAR**																	
397	341 Structures and Improvements	3.33%	-	-	-	-	-	-	-	0.00%	-	-	-	-	-	3.3%	-	-
398	344 Solar Generators	3.33%	396,111	-	-	-	-	301,301	697,412	0.00%	-	-	-	-	-	3.3%	396,111	697,412
399	345 Solar Accessory Elect Equip	3.33%	37,190	-	-	-	-	28,289	65,479	0.00%	-	-	-	-	-	3.3%	37,190	65,479
400	346 Misc. Power Plant Equipment		-	-	-	-	-	444	444		-	-	-	-	-		-	444
401																		
402	**TOTAL PERRY SOLAR**		433,301	-	-	-	-	330 034	763 335		-	-	-	-	-		433 301	763 335
403																		
404	**SUWANNEE SOLAR**																	
405	341 Structures and Improvements	0.00%	-	-	-	-	-	1,999	1,999	0.00%	-	-	-	-	-		-	1,999
406	344 Solar Generators	0.00%	-	-	-	-	-	549,684	549,684	0.00%	-	-	-	-	-		-	549,684
407	345 Solar Accessory Elect Equip	0.00%	-	-	-	-	-	34,258	34,258	0.00%	-	-	-	-	-		-	34,258
408																		
409	**TOTAL SUWANNEE SOLAR**		-	-	-	-	-	585 941	585 941		-	-	-	-	-		-	585 941
410																		
411	Other Prod. Retirement work in process		(4,198,196)	-	66,907,397	-	-	-	62,709,201		9,590,214	(29,754,537)	-	-	(20,164,323)		5,392,018	42,544,878
412																		
413	**TOTAL OTHER PRODUCTION**		1 004 610 387	(80 205 276)	68 807 940	(55 354)	-	95 878 654	1 089 036 351		(14 570 953)	(36 560 759)	(17 766)	(443 296)	(51 592 774)		990 039 434	1 037 443 577
414																		

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	LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
DESCRIPTION	Depr Rate	Beg. Reserve 12/31/2017	Plant Retired	Salvage	Transfer	Adj.	Depr. Expense	End Reserve 12/31/2018	Depr Rate	Beg. Reserve 12/31/2017	Removal Cost	Transfer	Depr. Expense	End Reserve 12/31/2018	Total Depr Rate	Total Reserve 12/31/2017	Total Reserve 12/31/2018
TRANSMISSION PLANT																	
350.1 TRANSMISSION EASEMENTS	1.22%	21,749,553	7,253	-	35,129	-	944,556	22,736,491	0.00%	-	-	10,218	-	10,218	1.2%	21,749,553	22,746,709
352 STRUCTURES	1.15%	11,812,765	(101,771)	-	-	-	397,039	12,108,033	0.29%	211,297	(23,200)	-	100,449	288,546	1.4%	12,024,062	12,396,579
353.1 STATION EQUIPMENT	1.59%	141,659,581	(16,359,392)	-	(994,395)	-	17,304,882	141,610,676	0.23%	(5,451,099)	(274,404)	127,918	2,474,567	(3,123,018)	1.8%	136,208,482	138,487,658
353.2 ENERGY CONTROL CENTER	1.14%	37,005,272	-	-	-	-	540,870	37,546,142	0.00%	(184,454)	-	-	238	(184,216)	1.1%	36,820,818	37,361,926
354 TOWERS AND FIXTURES	0.72%	43,362,793	-	-	-	-	478,501	43,841,294	0.59%	18,213,591	(66,230)	-	392,487	18,539,848	1.3%	61,576,384	62,381,142
355 POLES AND FIXTURES	2.12%	183,192,818	(5,400,784)	-	(34,358)	-	24,680,003	202,437,679	1.14%	65,658,865	(1,181,887)	(11,179)	13,299,986	77,765,785	3.3%	248,851,683	280,203,464
356 OVERHEAD CONDUCTOR	1.37%	115,301,535	(863,821)	-	(6,491)	-	7,736,346	122,167,569	0.50%	16,954,859	(948,604)	(790)	2,819,716	18,825,181	1.9%	132,256,394	140,992,750
357 UNDERGROUND CONDUIT	1.17%	9,240,838	-	-	-	-	375,745	9,616,583	0.00%	(317,286)	-	-	-	(317,286)	1.2%	8,923,552	9,299,297
358 UNDERGROUND CONDUCTOR	1.97%	19,465,697	-	-	-	-	1,440,658	20,906,355	0.02%	370,281	-	-	13,423	383,704	2.0%	19,835,978	21,290,059
359 MISCELLANEOUS PLANT EQUIP.	0.93%	1,382,790	-	-	-	-	29,151	1,411,941	0.00%	-	-	-	-	-	0.9%	1,382,790	1,411,941
Transmission Retirement work in process		2,989	-	(18,560)	-	-	-	(15,571)		5,362,483	(20,869,025)	-	-	(15,506,542)		5,365,472	(15,522,112)
																-	
TOTAL TRANSMISSION PLANT		584 176 631	(22 718 515)	(18 560)	(1 000 115)	-	53 927 751	614 367 192		100 818 537	(23 363 350)	126 167	19 100 866	96 682 220		684 995 168	711 049 413
DISTRIBUTION PLANT			-														
360.1 DISTRIBUTION EASEMENTS	1.38%	294,631	26,305	-	-	-	11,695	332,631	0.00%	-	-	-	-	-	1.4%	294,631	332,631
361 STRUCTURES	1.21%	8,136,716	(227,944)	-	-	-	383,125	8,291,897	0.21%	1,000,536	(723)	-	65,401	1,065,214	1.4%	9,137,252	9,357,111
362 STATION EQUIPMENT	1.45%	144,924,275	(19,280,055)	-	(151,404)	-	12,706,615	138,199,431	0.35%	(10,699,090)	(1,155,916)	14,178	3,029,131	(8,811,697)	1.8%	134,225,185	129,387,734
364 POLES AND FIXTURES	2.38%	323,441,865	(1,548,095)	-	5,611	-	17,247,377	339,146,758	1.82%	117,993,681	(2,073)	1,717	13,181,040	131,174,365	4.2%	441,435,546	470,321,123
365 OVERHEAD CONDUCTOR	1.98%	199,195,020	(10,638,433)	-	110	-	17,202,448	205,759,145	0.75%	105,167,093	(69,307)	33	6,482,472	111,580,291	2.7%	304,362,113	317,339,436
366 UNDERGROUND CONDUIT	0.97%	49,828,537	(240,860)	-	-	-	3,301,311	52,888,988	0.60%	11,701,654	(219)	-	2,031,133	13,732,568	1.6%	61,530,191	66,621,556
367 UNDERGROUND CONDUCTOR	2.68%	238,082,445	(7,045,037)	-	-	-	23,253,774	254,291,182	0.27%	26,400,854	(700)	-	2,361,996	28,762,150	3.0%	264,483,299	283,053,332
368 LINE TRANSFORMER	2.37%	228,473,556	(7,669,394)	-	-	-	17,969,642	238,773,804	0.52%	62,062,096	(1,237)	-	3,949,180	66,010,039	2.9%	290,535,652	304,783,843
369.1 OVERHEAD SERVICES	2.49%	36,500,580	(7,742,870)	-	-	-	1,588,581	30,346,291	1.56%	27,501,311	-	-	-	27,501,311	4.0%	64,001,891	57,847,602
369.2 UNDERGROUND SERVICES	2.28%	120,144,467	(101,760)	-	-	-	10,805,907	130,848,614	-0.04%	46,615,122	(92)	-	(210,791)	46,404,239	2.2%	166,759,589	177,252,853
370 METERS	7.40%	42,562,174	609,858	-	-	-	12,641,933	55,813,965	-1.43%	15,696,974	(3,338,519)	-	(1,313,317)	11,045,138	6.0%	58,259,148	66,859,103
371 INSTALL ON CUST. PREM.	3.63%	2,725,039	-	-	-	-	353,837	3,078,876	0.00%	(225,827)	-	-	-	(225,827)	3.6%	2,499,212	2,853,049
373 STREET LIGHTING	2.97%	203,609,263	(4,819,668)	-	-	-	12,599,284	211,388,879	0.10%	1,427,423	(56)	-	419,113	1,846,480	3.1%	205,036,686	213,235,359
Distribution Retirement work in process		(7,754,774)	-	(862)	-	-	-	(7,755,636)		(28,056,852)	(62,512,143)	-	-	(90,568,995)		(35,811,626)	(98,324,631)
																-	
TOTAL DISTRIBUTION PLANT		1,590,163,794	(58,677,953)	(862)	(145,683)	-	130,065,529	1,661,404,825		376,584,975	(67,080,985)	15,928	29,995,358	339,515,276		1,966,748,769	2,000,920,101
GENERAL PLANT																	
390 STRUCTURES	4.30%	57,700,313	(6,293,770)	132,645	(8,062)	-	8,747,705	60,278,831	-0.59%	(1,384,207)	(324,321)	101	(575)	(1,709,002)	3.7%	56,316,106	58,569,829
391.1 OFFICE EQUIPMENT	14.30%	12,652,822	(1,058,270)	-	-	-	6,669,422	18,263,974	0.00%	(57,920)	(18,629)	-	-	(76,549)	14.3%	12,594,902	18,187,425
393 STORES EQUIPMENT	14.30%	4,963,057	(2,758,236)	-	-	-	834,448	3,039,269	0.00%	(150)	(761)	-	-	(911)	14.3%	4,962,907	3,038,358
394 TOOLS, SHOP & GARAGE EQUIP.	14.30%	8,240,763	(941,400)	-	-	-	3,843,303	11,142,666	0.00%	-	-	-	-	-	14.3%	8,240,763	11,142,666
395 LABORATORY EQUIPMENT	14.30%	(1,122,833)	(3,000)	-	-	-	-	(1,125,833)	0.00%	-	-	-	-	-	14.3%	(1,122,833)	(1,125,833)
396 POWER OPERATED EQUIPMENT	5.81%	1,767,015	(109,823)	-	-	-	510,417	2,167,609	0.00%	1,907,128	-	-	-	1,907,128	5.8%	3,674,143	4,074,737
397 COMMUNICATIONS EQUIPMENT	14.30%	20,049,521	(10,170,952)	(1,538)	10,256	-	5,717,141	15,604,428	0.00%	(1,252,299)	(37,047)	(543)	-	(1,289,889)	14.3%	18,797,222	14,314,539
398.2 MISCELLANEOUS EQUIPMENT	14.30%	1,700,507	(180,175)	-	1,405	-	247,737	1,769,474	0.00%	(45,061)	(592)	(211)	-	(45,864)	14.3%	1,655,446	1,723,610
399.1 GENERAL PLT ARO		1,204,621	-	-	-	-	42,658	1,247,279		-	-	-	-	-		1,204,621	1,247,279
General Retirement work in process		(1,045,734)	-	1,925,004	-	-	-	879,270		4,682	91,430	-	-	96,112		(1,041,052)	975,382
																-	
TOTAL GENERAL PLANT		106 110 052	(21 515 626)	2 056 111	3 599	-	26 612 831	113 266 967		(827 827)	(289 920)	(653)	(575)	(1 118 975)		105 282 225	112 147 992
TRANSPORTATION EQUIPMENT																	
392.1 PASSENGER CARS	8.70%	(255,761)	-	-	(1,739)	-	157,461	(100,039)	0.00%	(2,150)	-	2,169	-	19	8.7%	(257,911)	(100,020)
392.2 LIGHT TRUCKS	8.70%	1,949,608	(215,189)	-	(1,963)	-	1,975,355	3,707,811	0.00%	(121,905)	-	136	-	(121,769)	8.7%	1,827,703	3,586,042
392.3 HEAVY TRUCKS	4.80%	5,619,732	(2,076,901)	-	(10,726)	-	712,624	4,244,729	0.00%	(97,755)	-	324	-	(97,431)	4.8%	5,521,977	4,147,298
392.4 SPECIAL EQUIPMENT	5.00%	(2,431,145)	(2,156,965)	-	14,398	-	1,367,534	(3,206,178)	0.00%	7,650	-	(2,626)	-	5,024	5.0%	(2,423,495)	(3,201,154)
392.5 TRAILERS	1.70%	(1,250,706)	(364,477)	-	30	-	286,161	(1,328,992)	0.00%	(2,049)	-	(2)	-	(2,051)	1.7%	(1,252,755)	(1,331,043)
392.6 AIRCRAFT (USED)		-	-	-	-	-	-	-		-	-	-	-	-		-	-
392.7 AIRCRAFT (NEW)		(3,056)	-	-	-	-	-	(3,056)		-	-	-	-	-		(3,056)	(3,056)
																-	
TOTAL TRANSPORTATION EQUIPMENT		3 628 672	(4 813 532)	-	-	-	4 499 135	3 314 275		(216 209)	-	1	-	(216 208)		3 412 463	3 098 067
TOTAL ELECTRIC PLANT RESERVE		4,792,560,626	(461,931,820)	72,365,352	88,832,055	-	255,434,485	4,747,260,698		613,995,191	(161,707,486)	(5,933,138)	49,697,890	496,052,457		5,406,555,817	5,243,313,155

DUKE ENERGY FLORIDA
ANNUAL STATUS REPORT
SUMMARY OF RESERVE TRANSACTIONS ACCOUNTS 108, 111, 119
DECEMBER 31, 2018

		LIFE RESERVE								COST OF REMOVAL RESERVE						TOTAL RESERVE		
	DESCRIPTION	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Plant Retired**	**Salvage**	**Transfer**	**Adj.**	**Depr. Expense**	**End Reserve 12/31/2018**	**Depr Rate**	**Beg. Reserve 12/31/2017**	**Removal Cost**	**Transfer**	**Depr. Expense**	**End Reserve 12/31/2018**	**Total Depr Rate**	**Total Reserve 12/31/2017**	**Total Reserve 12/31/2018**
475	**ENERGY CONSERVATION EQUIPMENT (111)**								-									
476	398.1 MISCELLANEOUS	20.00%	207,414	-	-	-	-	277	207,691	0.00%	-	-	-	-	-	20.0%	207,414	207,691
477																		
478	**SUBTOTAL**		207,414	-	-	-	-	277	207,691		-	-	-	-	-		207,414	207,691
479																		
480	**ACCUM & AMORT OTHER UTILITY PLANT (119)**	various	2,189,629	-	-	-	-	64,189	2,253,818	0.00%	-	-	-	-	-	various	2,189,629	2,253,818
481																		
482	**INTANGIBLE PLANT (111)**																	
483	302 INTANGIBLE PLANT	3.33%	3,722,512	-	-	-	-	281,665	4,004,177	0.00%	-	-	-	-	-	3.3%	3,722,512	4,004,177
484	303 INTANGIBLE PLANT - 5 YEAR	20.00%	159,949,417	-	-	-	-	15,834,666	175,784,083	0.00%	-	-	-	-	-	20.0%	159,949,417	175,784,083
485	303.1 INTANGIBLE PLANT - 10 YEAR	10.00%	2,227,472	-	-	-	-	5,064,576	7,292,048	0.00%	-	-	-	-	-	10.0%	2,227,472	7,292,048
486																		
487	**SUBTOTAL**		165,899,401	-	-	-	-	21,180,907	187,080,308		-	-	-	-	-		165,899,401	187,080,308
488																		
489	342.9-343.9 GAS CONVERSION **(111)**	20.00%	1,023,763	-	-	-	-	-	1,023,763	0.00%	-	-	-	-	-	20.0%	1,023,763	1,023,763
490																		
491	**TOTAL ACCOUNT 111 and 119**		169 320 207	-	-	-	-	21 245 373	190 565 580		-	-	-	-	-		169 320 207	190 565 580
492																	-	
493	**TOTAL:**		**4,961,880,833**	**(461,931,820)**	**72,365,352**	**88,832,055**		**276,679,858**	4,937,826,278		**613,995,191**	**(161,707,486)**	**(5,933,138)**	**49,697,890**	**496,052,457**		**5,575,876,024**	**5,433,878,735**

Duke Energy Florida, LLC
20220050-EI
DEF's Response to OPC POD 2 (29-34)
Q32

Previously filed in docket number 2020069
Documents bearing bates numbers
20200069-DEF-000415
through
20200069-DEF-000446
are **redacted** in their entirety.

Table 3: Current and Commission Approved Parameters and Rates

ACCOUNT	CURRENT APPROVED* Average Remaining Life (Yrs.	Net Salvage (%)	Remaining Life Rate (%)	COMMISSION APPROVED Average Remaining Life (Yrs.	Net Salvage (%)	Allocated Reserve (%)	Remaining Life Rate (%)
TRANSMISSION PLANT							
350.10 Land Rights	33.0	0	1.21	53.0	0	35.50	1.2
352.00 Structures and Improvements	35.0	(15)	1.87	57.0	(15)	32.74	1.4
353.10 Station Equipment	29.0	0	1.78	43.0	0	22.00	1.8
353.20 Station Equipment-Station Control	5.0	0	0.90	7.2	0	91.80	1.1
354.00 Towers and Fixtures	27.0	(25)	1.72	31.0	(25)	84.19	1.3
355.00 Poles and Fixtures	22.0	(25)	2.72	29.0	(25)	30.46	3.3
356.00 Overhead Conductors and Devices	21.0	(30)	2.26	43.0	(20)	39.37	1.9
357.00 Underground Conduit	18.8	0	1.28	16.9	0	80.29	1.2
358.00 Underground Conductors & Devices	16.8	(3)	1.13	47.0	0	6.32	2.0
359.00 Roads and Trails	31.0	0	0.76	69.0	0	35.81	0.9
DISTRIBUTION PLANT							
360.10 Land Rights	31.0	0	1.19	67.0	0	7.64	1.4
361.00 Structures and Improvements	39.0	(5)	1.86	64.0	(10)	19.06	1.4
362.00 Station Equipment	27.0	(15)	2.57	51.0	(10)	18.20 **	1.8
364.00 Poles, Towers and Fixtures	20.0	(35)	3.86	18.8	(35)	55.95	4.2
365 Overhead Conductors and Devices	20.0	(15)	2.66	27.0	(20)	46.28 **	2.7
366.00 Underground Conduit	35.0	0	1.78	56.0	(5)	16.86 **	1.6
367.00 Underground Conductors and Devices	26.0	(5)	3.19	25.0	(5)	31.20	3.0
368.00 Line Transformers	15.2	(5)	3.38	21.0	(10)	49.31	2.9
369.10 Services-Overhead	24.0	(50)	2.86	15.4	(40)	77.64	4.0
369.20 Services-Underground	26.0	0	2.76	35.0	(5)	26.89	2.2
370.00 Meters	19.6	(8)	3.57	13.5	(8)	27.00 **	6.0
370.10 Meters-Energy Conservation	10.3	0	0.00				
371.00 Installation on Customers Premises	25.0	0	3.93	17.6	0	36.10	3.6
373.00 Street Lighting and Signal Systems	9.1	0	4.59	12.3	(5)	67.29	3.1
GENERAL PLANT							
389.00 Land Rights							
390.00 Structures and Improvements	26.0	0	3.48	17.8	10	24.00	3.7
391.00 Office Furniture and Equipment			14.30	7 Year Amortization			
Transportation Equipment							
392.10 Passenger Cars			8.70				8.70%
392.20 Light Trucks			8.70				8.70%
392.30 Heavy Trucks			4.80				4.80%
392.40 Special Trucks			5.00				5.00%
392.50 Trailers			1.70				1.70%
393.00 Stores Equipment			14.30	7 Year Amortization			
394.00 Tools, Shop and Garage Equipment			14.30	7 Year Amortization			
395.00 Laboratory Equipment			14.30	7 Year Amortization			
396.00 Power Operated Equipment			5.81				5.8
397.00 Communication Equipment			14.30	7 Year Amortization			
398.00 Miscellaneous Equipment			14.30	7 Year Amortization			

* Order No. PSC-05-0945-S-EI, Docket No. 050078-EI.
** Reserve after Commission approved reallocations.

DUKE ENERGY, INC.
EFFECTIVE PROPERTY TAX RATES

REDACTED

Effective property tax rates provide a quick method to roughly estimate current or future property taxes when provided with either the original cost of the property or the appraised value of the property. Effective rates are based on the prior year's actual taxes and values. Taxes paid are influenced by many factors including the age and location of the property, the tax rates levied by local taxing authorities, and in the case of the utility companies, the overall value of the company as of the prior year. Further, the rates presented below are averages. Even within the same state, tax rates and valuation methodologies employed may produce effective rates quite different from one county to another. Therefore, excercise caution when forecasting property taxes. Please contact the Duke Energy Business Services Company's Tax Department for assistance.

Final as of 2/26/2020

FOR THE 2019 TAX YEAR PAY 2020
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2018

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Duke Energy Carolinas, LLC	NC	[redacted]					
Duke Energy Carolinas LLC	SC	[redacted]					
Total Duke Energy Carolinas, LLC		[redacted]					
Total Duke Energy Florida, Inc.	FL	$ 137,522,688	$ 8,871,276,490	1 55020%	$ 17,678,723,836	0.77790%	50.18053%
Personal Property		$ 126,258,460	$ 8,177,510,143	1 54397%	$ 16,502,809,988	0.76507%	49.55223%
Real Property		$ 11,264,228	$ 693,766,347	1 62363%	$ 1,175,913,848	0.95791%	58.99806%
Duke Energy Progress Inc.	NC	[redacted]					
Duke Energy Progress, Inc.	SC	[redacted]					
Total Duke Energy Progress, Inc.		[redacted]					
Piedmont Natural Gas Co. Inc.	NC	[redacted]					
Piedmont Natural Gas Co. Inc.	SC	[redacted]					
Piedmont Natural Gas Co. Inc. (12/31/18)	TN	[redacted]					
Total Piedmont Natural Gas Co. Inc.		[redacted]					

FOR THE 2018 TAX YEAR PAY 2019
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2017

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Total Duke Energy Indiana, Inc.	IN	[redacted]					
Personal Property		[redacted]					
Real Property		[redacted]					
Total Duke Energy Kentucky, Inc. *	KY	[redacted]					
Total Duke Energy Ohio, Inc.	OH	[redacted]					
Gas	OH	[redacted]					
Electric	OH	[redacted]					
Real	OH	[redacted]					
KOT Transmission	KY	[redacted]					
Miami Power Inc.	IN	[redacted]					
Miami Power, Inc.	KY	[redacted]					
Total Miami Power, Inc.		[redacted]					

DUKE ENERGY, INC.
EFFECTIVE PROPERTY TAX RATES

REDACTED

Effective property tax rates provide a quick method to roughly estimate current or future property taxes when provided with either the original cost of the property or the appraised value of the property. Effective rates are based on the prior year's actual taxes and values. Taxes paid are influenced by many factors including the age and location of the property, the tax rates levied by local taxing authorities, and in the case of the utility companies, the overall value of the company as of the prior year. Further, the rates presented below are averages. Even within the same state, tax rates and valuation methodologies employed may produce effective rates quite different from one county to another. Therefore, excercise caution when forecasting property taxes. Please contact the Duke Energy Business Services Company's Tax Department for assistance.

Final as of 2/19/2021

FOR THE 2020 TAX YEAR PAY 2021
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2019

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Duke Energy Carolinas, LLC	NC	[redacted]					
Duke Energy Carolinas LLC *	SC	[redacted]					
Total Duke Energy Carolinas, LLC		[redacted]					
Total Duke Energy Florida, Inc.	FL	$ 140,916,421	$ 9,221,002,647	1.52821%	$ 18,810,782,425	0.74913%	49.01977%
Personal Property		$ 129,413,449	$ 8,511,335,755	1.52048%	$ 17,347,308,196	0.74601%	49.06430%
Real Property		$ 11,502,972	$ 709,666,892	1.62090%	$ 1,463,474,229	0.78600%	48.49193%
Duke Energy Progress Inc.	NC	[redacted]					
Duke Energy Progress, Inc. *	SC	[redacted]					
Total Duke Energy Progress, Inc.		[redacted]					
Piedmont Natural Gas Co. Inc.	NC	[redacted]					
Piedmont Natural Gas Co. Inc.	SC	[redacted]					
Piedmont Natural Gas Co. Inc.	TN	[redacted]					
Total Piedmont Natural Gas Co. Inc.		[redacted]					

* Further adjustments will be made due to recent ruling from SC Adm Law Judge on partial manufacturing exemption not previously applied

FOR THE 2019 TAX YEAR PAY 2020
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2018

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Total Duke Energy Indiana Inc.	N	[redacted]					
Personal Property							
Real Property							
Total Duke Energy Kentucky Inc.	KY	[redacted]					
Total Duke Energy Ohio Inc.	OH	[redacted]					
Gas	OH						
Electric	OH						
Real	OH						
KOT Transmission	KY	[redacted]					
Miami Power, Inc.	N	[redacted]					
Miami Power, Inc.	KY	[redacted]					
Total Miami Power, Inc.		[redacted]					

DUKE ENERGY, INC.
EFFECTIVE PROPERTY TAX RATES

REDACTED

Effective property tax rates provide a quick method to roughly estimate current or future property taxes when provided with either the original cost of the property or the appraised value of the property. Effective rates are based on the prior year's actual taxes and values. Taxes paid are influenced by many factors including the age and location of the property, the tax rates levied by local taxing authorities, and in the case of the utility companies, the overall value of the company as of the prior year. Further, the rates presented below are averages. Even within the same state, tax rates and valuation methodologies employed may produce effective rates quite different from one county to another. Therefore, excercise caution when forecasting property taxes. Please contact the Duke Energy Business Services Company's Tax Department for assistance. This report is not to used when providing property taxes paid for a tax year.

Final as of 2/21/2022

FOR THE 2021 TAX YEAR PAY 2022
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2020

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Duke Energy Carolinas, LLC	NC	[redacted]					
Duke Energy Carolinas, LLC *	SC	[redacted]					
Total Duke Energy Carolinas, LLC		[redacted]					
Total Duke Energy Florida, Inc.	**FL**	**$ 144,405,768**	**$ 9,524,807,056**	**1.51610%**	**$ 20,063,183,135**	**0.71976%**	**47.47406%**
Personal Property		$ 132,496,323	$ 8,795,677,281	1.50638%	$ 18,687,329,570	0.70902%	47 06760%
Real Property		$ 11,909,445	$ 729,129,775	1.63338%	$ 1,375,853,565	0.86560%	52 99472%
Duke Energy Progress, Inc.	NC	[redacted]					
Duke Energy Progress, Inc. *	SC	[redacted]					
Total Duke Energy Progress, Inc.		[redacted]					
Piedmont Natural Gas Co. Inc.	NC	[redacted]					
Piedmont Natural Gas Co. Inc.	SC	[redacted]					
Piedmont Natural Gas Co. Inc.	TN	[redacted]					
Total Piedmont Natural Gas Co. Inc.		[redacted]					

* Further adjustments will be made due to recent ruling from SC Adm Law Judge on partial manufacturing exemption not previously applied

FOR THE 2020 TAX YEAR PAY 2021
BASED ON PROPERTY COSTS AND VALUES AT DECEMBER 31, 2019

Company	States	Total Taxes Paid	Total Appraised Value	Eff. Tax Rate Value	Original Taxable Cost	Eff. Tax Rate Cost	Eff. Value Percent
Total Duke Energy Indiana, Inc.	N	[redacted]					
Personal Property							
Real Property							
Total Duke Energy Kentucky, Inc.	KY	[redacted]					
Total Duke Energy Ohio, Inc.	OH	[redacted]					
Gas	OH						
Electric	OH						
Real	OH						
KOT Transmission	KY	[redacted]					
Miami Power Inc.	N	[redacted]					
Miami Power Inc.	KY	[redacted]					
Total Miami Power, Inc.		[redacted]					

Duke Energy Florida
12&00 Forecast

	Property Tax Year 2022	Property Tax Year 2023
Calendar Ending Balance Year	12/31/2021	12/31/2022
2021 FL Tax Paid	144,405,768	144,405,768
Total DEF Tax Paid	144,891,596	144,891,596
% of FL	99.665%	99.665%
Estimated Gross Tax (All States)	195,667,140	225,700,826
% of FL	99.665%	99.665%
FL Estimated Gross Tax	195,011,059	224,944,041
Estimated Carryforward Savings	(7,726,249)	(7,736,855)
Estimated Net Tax Before New Tax Savings and Fees	**187,284,810**	**217,207,186**
Total PP&E Cost	22,587,945,495	24,392,584,561
% of FL	99.665%	99.665%
FL PP&E Cost	22,512,207,041	24,310,795,067
Estimated FL Tax Rate on Cost	**0.83193%**	**0.89346%**

Notes

Storm Protection Plan includes assets in utility accounts 353-358, 362-373
- 35300 - Station Equipment
- 35301 - Station Equipment - Step-Up
- 35304 - Step-up Equipment
- 35391 - PEF StationEquip-EnergyCont
- 35400 - Towers and Fixtures
- 35500 - Poles and Fixtures
- 35600 - Overhead Conductors and Dev
- 35700 - Underground Conduit
- 35800 - Underground Conductors & De
- 36200 - Station Equipment
- 36400 - Poles, Towers & Fixtures
- 36500 - Overhead Conductors & Devic
- 36501 - OH Conductors - Clear R/W
- 36600 - Underground Conduit
- 36700 - Underground Conductors & De
- 36800 - Line Transformers
- 36901 - Services - Underground
- 36902 - Services - Overhead
- 37000 - Meters
- 37002 - AMI Meters
- 37100 - Installations on Customers'
- 37300 - Street Lighting

These accounts were requested in 2020

Original request location: https://eyus.sharepoint.com/sites/eyimdUSA-0059762-MM/Tax Year 2020/Duke Energy Florida, LLC Common/Storm Cost Questions