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Duke Energy Florida, LLC.

August 4, 2017

VIA ELECTRONIC FILING

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Environmental Cost Recovery Clause; Docket No. 20170007-EI*

Dear Ms. Stauffer:

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

- DEF's Petition for Approval of 2017 Environmental Cost Recovery Actual/Estimated True Up;
- Direct Testimony of Christopher A. Menendez and Exhibit No. ____ (CAM-3) and Exhibit No. ____ (CAM-4);
- Direct Testimony of Timothy Hill;
- Direct Testimony of Jeffrey Swartz; and
- Direct Testimony of Patricia Q. West.

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

Respectfully,

s/Matthew R. Bernier

Matthew R. Bernier
Matthew.Bernier@duke-energy.com

MRB/mw
Enclosures

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause

Docket No. 20170007-EI

Dated: August 4, 2017

**DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF 2017
ENVIRONMENTAL COST RECOVERY ACTUAL/ESTIMATED TRUE-UP**

Duke Energy Florida, LLC ("the Company"), hereby petitions for approval of its Environmental Cost Recovery Clause ("ECRC") actual/estimated true-up for the period January 2017 to December 2017. In support of this Petition, the Company states:

1. As discussed in the testimony of Christopher A. Menendez filed contemporaneously with this Petition, the Company's total actual/estimated true-up for this period is an over-recovery, including interest, of \$1,751,015

2. This amount will be added to the final true-up over-recovery of \$1,266,492 for 2016 discussed in Mr. Menendez's April 3, 2017 testimony filed in this docket, resulting in a net over-recovery of \$3,017,507. Documentation supporting the actual/estimated and net true-up over-recovery is contained in Commission Schedules 42-1E through 42-9E, which are provided as Exhibit No. __ (CAM-3) to Mr. Menendez's testimony of today's date. Additional cost information for specific ECRC programs are presented in the testimonies of Timothy Hill, Jeffrey Swartz, and Patricia Q. West, which also are being filed contemporaneously with this Petition.

2. The ECRC actual/estimated true-up presented in Mr. Menendez's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

WHEREFORE, Duke Energy Florida, LLC, respectfully requests that the Commission approve the Company's ECRC actual/estimated true-up over-recovery of \$3,017,507 for the period January 2017 through December 2017 as set forth herein and in the testimony and supporting exhibits of Mr. Menendez.

RESPECTFULLY SUBMITTED this 4th day of August, 2017.

By: s/Matthew R. Bernier

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Duke Energy Florida, LLC
Docket No.: 20170007-EI
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 4th day of August, 2017 to all parties of record as indicated below.

s/Matthew R. Bernier

Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
CHRISTOPHER A. MENENDEZ
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20170007-EI
August 4, 2017

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes, I provided direct testimony on April 3, 2017.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida's ("DEF") actual/estimated true-up costs associated with environmental compliance activities for the period January 2017

1 through December 2017. I also explain the variance between 2017
2 actual/estimated cost projections versus original 2017 cost projections for
3 emission allowances (Project 5).

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

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

- 8 1. Exhibit No. __CAM-3, which consists of PSC Forms 42-1E through 42-
9 9E; and
- 10 2. Exhibit No. __CAM-4, which provides details of capital projects by
11 site.

12 These exhibits provide detail on DEF's actual/estimated true-up capital and
13 O&M environmental costs and revenue requirements for the period January
14 2017 through December 2017.

15
16 **Q. What is the actual/estimated true-up amount for which DEF is requesting**
17 **recovery for the period of January 2017 through December 2017?**

18 A. The 2017 actual/estimated true-up is an over-recovery, including interest, of
19 \$1,751,015 as shown on Form 42-1E, line 4. This amount is added to the final
20 2016 true-up over-recovery of \$1,266,492 as shown on Form 42-2E, Line 7a,
21 resulting in a net over-recovery of \$3,017,507 as shown on Form 42-2E, Line
22 11. The calculations supporting the 2017 actual/estimated true-up are on Forms
23 42-1E through 42-8E.

1 **Q. What capital structure, components and cost rates did DEF rely on to**
2 **calculate the revenue requirement rate of return for the period January**
3 **2017 through December 2017?**

4 A. The capital structure, components and cost rates relied on to calculate the
5 revenue requirement rate of return for the period January 2017 through
6 December 2017 are shown on Form 42-9E. This form includes the derivation of
7 debt and equity components used in the Return on Average Net Investment,
8 lines 7 (a) and (b), on Form 42-8E. Form 42-9E also cites the source and
9 includes the rationale for using the particular capital structure and cost rates.

10

11 **Q. How do actual/estimated O&M expenditures for January 2017 through**
12 **December 2017 compare with original projections?**

13 A. Form 42-4E shows that total O&M project costs are estimated to be
14 approximately \$987k lower than originally projected. This form also lists
15 individual O&M project variances. Explanations for these variances are
16 included in the direct testimonies of Timothy Hill, Jeffrey Swartz and Patricia Q.
17 West.

18

19 **Q. How do estimated/actual capital recoverable costs for January 2017**
20 **through December 2017 compare with DEF's original projections?**

21 A. Form 42-6E shows that total recoverable capital costs are estimated to be
22 approximately \$949k or 4% lower than originally projected. This form also lists
23 individual project variances. The return on investment, depreciation expense

1 and property taxes for each project for the actual/estimated period are provided
2 on Form 42-8E, pages 1 through 17. Explanations for these variances are
3 included in the direct testimonies of Mr. Hill, Mr. Swartz and Ms. West.

4

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

6 A. Yes. As noted in my testimony under Docket 160007-EI and approved in Order
7 No. PSC-16-0535-FOF-EI, DEF is in the process of retiring the Anclote-Bartow
8 Pipeline and with this retirement, the Pipeline Leak Detection (Project 3.1b),
9 Pipeline Controls Upgrade (Project 3.1c), and Control Room Management
10 (Project 3.1d) were retired August 31, 2016. The Alderman Road Fence
11 (Project 3.1a) needed to remain in-service to support ongoing activities, and
12 DEF retired this project as of June 30, 2017.

13

14 **Q. How does DEF propose to treat unrecovered ECRC costs of the Pipeline
15 Integrity Management Alderman Road Fence Project (Project 3.1a)?**

16 A. Consistent with the Commission's treatment of the other three sub-projects in
17 the Pipeline Integrity Management Project, DEF proposes that the Commission
18 approve treating the Alderman Road Fence Project costs as a regulatory asset.
19 DEF retired the asset as of June 1, 2017, and DEF proposes to amortize the
20 balance equally over 26 months until fully recovered in 2019. This will allow
21 the final amortization to align with the other three sub-projects which were
22 retired last year. The unamortized investment balance should earn a return at
23 DEF's WACC until such time as the investment is fully recovered.

1 The proposed amortization of the Pipeline Integrity Management assets will
2 have no effect on 2017 rates. Any over/under-recovery will be part of the
3 normal true-up process in the annual ECRC proceedings. Unrecovered
4 Alderman Road Fence costs are projected to be approximately \$24k as of June
5 2017.

6

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

8 A. Yes.

Docket No. 20170007-EI

Duke Energy Florida

Witness: C. A. Menendez

Exh. No. __ (CAM-3)

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**DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Commission Forms 42-1E Through 42-9E**

**January 2017 - December 2017
Calculation for the Current Period Actual / Estimated Amount
Actuals for the Period January 2017 - June 2017
Estimates for the Period July 2017 - December 2017**

Docket No. 20170007-EI

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017
(in Dollars)

Form 42-1E

Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-3)
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<u>Line</u>	<u>Period Amount</u>
1 Over/(Under) Recovery for the Period (Form 42-2E, Line 5)	\$ 1,694,705
2 Interest Provision (Form 42-2E, Line 6)	56,310
3 Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2018 to December 2018 (Lines 1 + 2 + 3)	<u>\$ 1,751,015</u>

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-2E

Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. ___ (CAM-3)
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End-of-Period True-Up Amount
(in Dollars)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)	\$3,787,753	\$3,955,395	\$3,785,441	\$4,188,871	\$4,662,865	\$5,197,777	\$5,700,303	\$5,980,127	\$5,768,471	\$5,256,015	\$4,433,306	\$4,175,768	\$56,892,093
2	True-Up Provision (Order No. PSC-16-0535-FOF-EI)	713,160	713,160	713,160	713,160	713,160	713,160	713,160	713,160	713,160	713,160	713,160	713,160	8,557,918
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	\$4,500,913	4,668,555	4,498,600	4,902,031	5,376,025	5,910,936	6,413,463	6,693,287	6,481,631	5,969,175	5,146,466	4,888,928	65,450,011
4	Jurisdictional ECRC Costs													
	a. O & M Activities (Form 42-5E, Line 9)	\$2,727,750	2,660,560	3,271,760	2,744,695	3,779,374	2,896,302	3,550,298	3,501,913	3,688,615	4,220,631	3,422,818	3,125,959	39,590,680
	b. Capital Investment Projects (Form 42-7E, Line 9)	2,005,563	1,998,657	1,986,642	1,937,630	1,937,577	1,973,652	1,996,487	2,018,843	2,045,597	2,069,564	2,098,195	2,096,219	24,164,626
	c. Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Total Jurisdictional ECRC Costs	\$4,733,313	\$4,659,217	\$5,258,402	\$4,682,325	\$5,716,952	\$4,869,955	\$5,546,786	\$5,520,756	\$5,734,212	\$6,290,196	\$5,521,013	\$5,222,178	\$63,755,306
5	Over/(Under) Recovery (Line 3 - Line 4d)	(\$232,400)	9,337	(759,802)	219,706	(340,927)	1,040,981	866,677	1,172,531	747,419	(321,021)	(374,547)	(333,250)	\$1,694,705
6	Interest Provision (Form 42-3E, Line 10)	4,489	4,948	4,916	4,852	4,276	4,541	5,028	5,309	5,536	5,091	4,140	3,184	56,310
7	Beginning Balance True-Up & Interest Provision	8,557,918	7,616,847	6,917,973	5,449,927	4,961,326	3,911,515	4,243,878	4,402,423	4,867,103	4,906,898	3,877,808	2,794,241	8,557,918
	a. Deferred True-Up - January 2016 to December 2016 (2016 TU filing dated April 3, 2017)	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492
8	True-Up Collected/(Refunded) (Line 2)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(8,557,918)
9	End of Period Total True-Up (Lines 5+6+7+7a+8)	\$8,883,339	8,184,465	6,716,420	6,227,818	5,178,007	5,510,370	5,668,916	6,133,595	6,173,390	5,144,300	4,060,733	3,017,507	\$3,017,507
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Over/(Under) (Lines 9 + 10)	\$8,883,339	\$8,184,465	\$6,716,420	\$6,227,818	\$5,178,007	\$5,510,370	5,668,916	\$6,133,595	\$6,173,390	\$5,144,300	\$4,060,733	\$3,017,507	\$3,017,507

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-3E

Docket No. 20170007-EI
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Interest Provision
(in Dollars)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Beginning True-Up Amount (Form 42-2E, Lines 7 + 7a + 10)	\$9,824,410	\$8,883,339	\$8,184,465	\$6,716,420	\$6,227,818	\$5,178,007	\$5,510,370	\$5,668,916	\$6,133,595	\$6,173,390	\$5,144,300	\$4,060,733	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2E, Lines 5 + 8)	8,878,850	8,179,517	6,711,504	6,222,966	5,173,731	5,505,829	5,663,888	6,128,286	6,167,854	5,139,209	4,056,593	3,014,323	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	18,703,260	17,062,856	14,895,968	12,939,385	11,401,549	10,683,836	11,174,258	11,797,202	12,301,450	11,312,600	9,200,894	7,075,057	
4	Average True-Up Amount (Line 3 x 1/2)	9,351,630	8,531,428	7,447,984	6,469,693	5,700,775	5,341,918	5,587,129	5,898,601	6,150,725	5,656,300	4,600,447	3,537,529	
5	Interest Rate (Last Business Day of Prior Month)	0.40%	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	
6	Interest Rate (Last Business Day of Current Month)	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.14%	1.38%	1.58%	1.80%	1.81%	2.03%	2.16%	2.16%	2.16%	2.16%	2.16%	2.16%	
8	Average Interest Rate (Line 7 x 1/2)	0.570%	0.690%	0.790%	0.900%	0.905%	1.015%	1.080%	1.080%	1.080%	1.080%	1.080%	1.080%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.048%	0.058%	0.066%	0.075%	0.075%	0.085%	0.090%	0.090%	0.090%	0.090%	0.090%	0.090%	
10	Interest Provision for the Month (Line 4 x Line 9)	\$4,489	\$4,948	\$4,916	\$4,852	\$4,276	\$4,541	\$5,028	\$5,309	\$5,536	\$5,091	\$4,140	\$3,184	56,310

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-4E

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Variance Report of O&M Activities
(In Dollars)

Line	Description	(1) Actual / Estimated	(2) Projection Filing	(3) Variance Amount	(4) Percent
1	O&M Activities - System				
1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	\$579,423	\$470,400	\$109,023	23%
1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	625,998	528,396	97,602	18%
2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	36,159	0	36,159	100%
3	Pipeline Integrity Management - Bartow /Anclote Pipeline - Intm	0	246,000	(246,000)	-100%
4	Above Ground Tank Secondary Containment	0	0	0	0%
5	SO2/NOx Emissions Allowances - Energy	20,505	57,474	(36,969)	-64%
5	NOx Emissions Allowances Regulatory Asset	3,673,974	3,629,156	44,818	1%
6	Phase II Cooling Water Intake 316(b) - Base	190,686	190,686	(0)	0%
6.a	Phase II Cooling Water Intake 316(b) - Intm	36,054	17,188	18,866	110%
7.2	CAIR/CAMR - Peaking	0	91,725	(91,725)	-100%
7.4	CAIR/CAMR Crystal River - Base	14,378,699	14,904,000	(525,301)	-4%
7.4	CAIR/CAMR Crystal River - Energy	19,174,599	19,585,793	(411,194)	-2%
7.4	CAIR/CAMR Crystal River - A&G	143,898	174,000	(30,102)	-17%
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0%
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0%
8	Arsenic Groundwater Standard - Base	120,262	120,262	0	0%
9	Sea Turtle - Coastal Street Lighting - Distrib	0	450	(450)	-100%
11	Modular Cooling Towers - Base	0	0	0	0%
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0%
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0%
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0%
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0%
15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	0	0%
16	National Pollutant Discharge Elimination System (NPDES) - Energy	70,198	80,684	(10,486)	-13%
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	598,439	598,440	(0)	0%
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0%
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	1,790,786	1,790,786	(0)	0%
18	Coal Combustion Residual (CCR) Rule - Energy	472,101	413,200	58,901	14%
2	Total O&M Activities - Recoverable Costs	\$41,911,781	\$42,898,640	(\$986,859)	-2%
3	Recoverable Costs Allocated to Energy	25,800,601	26,155,533	(354,932)	-1%
4	Recoverable Costs Allocated to Demand	\$16,111,179	\$16,743,107	(\$631,928)	-4%

Notes:

Column (1) End of Period Totals on Form 42-5E
Column (2) 2016 Projection Filing Form 42-2P
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-5E

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O&M Activities
(in Dollars)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	O&M Activities - System													
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	\$87,099	(\$20,298)	\$23,596	\$14,750	\$384,276	(\$257,407)	\$57,407	\$60,000	\$60,000	\$60,000	\$60,000	\$50,000	\$579,423
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	85,273	12,198	40,914	152,855	44,759	43,321	6,679	50,000	50,000	50,000	50,000	40,000	625,998
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	1,693	1,514	0	16,111	11,151	(25,358)	15,000	16,048	0	0	0	0	36,159
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOx Emissions Allowances - Energy	6,740	2,619	2,198	2,622	2,563	(25,148)	7,177	7,814	7,385	2,012	1,841	2,682	20,505
5	NOx Emissions Allowances Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,974
6	Phase II Cooling Water Intake 316(b) - Base	(48,845)	30,910	0	58,168	0	26,647	9,384	25,000	29,360	27,531	15,000	17,531	190,686
6a	Phase II Cooling Water Intake 316(b) - Intm	24,827	(6,903)	19,730	(31,837)	24,557	(5,780)	2,865	2,865	0	2,865	0	2,865	36,054
7.2	CAIR/CAMR - Peaking	0	2,500	16,752	0	(2,500)	0	(16,752)	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River - Base	894,732	927,983	1,253,291	672,296	1,362,423	941,744	1,149,427	1,056,912	1,289,999	2,152,953	1,640,755	1,036,184	14,378,699
7.4	CAIR/CAMR Crystal River - Energy	1,295,612	1,284,869	1,536,151	1,533,104	1,801,128	1,792,359	1,772,945	1,854,431	1,828,359	1,569,258	1,280,296	1,626,086	19,174,599
7.4	CAIR/CAMR Crystal River - A&G	11,040	12,563	15,357	11,320	9,677	10,017	13,965	11,991	11,991	11,991	11,991	11,991	143,898
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Arsenic Groundwater Standard - Base	5,442	(3,678)	2,371	235	(2,513)	32,526	17,409	13,500	13,500	13,500	13,500	14,470	120,262
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Energy	2,343	0	7,018	0	2,485	0	22,510	0	17,171	4,000	0	14,671	70,198
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	(303)	0	6,639	11,783	33,900	4,647	116,981	60,959	60,959	120,959	120,957	60,958	598,439
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	92,898	162,556	192,503	155,108	157,189	152,932	237,196	194,077	179,352	112,746	77,114	77,114	1,790,786
18	Coal Combustion Residual (CCR) Rule - Energy	116,353	73,608	37,766	23,601	20,797	16,918	37,044	29,203	29,203	29,203	29,203	29,203	472,101
2	Total O&M Activities - Recoverable Costs	\$2,877,333	\$2,782,870	\$3,456,716	\$2,922,547	\$4,152,322	\$3,009,848	\$3,751,667	\$3,694,194	\$3,888,672	\$4,468,411	\$3,612,051	\$3,295,149	\$41,911,781
3	Recoverable Costs Allocated to Energy	1,513,643	1,523,652	1,782,274	1,726,219	2,018,063	1,941,708	2,193,853	2,146,485	2,122,429	1,838,178	1,509,411	1,810,714	22,126,627
	Recoverable Costs Allocated to Energy - NOx Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,974
4	Recoverable Costs Allocated to Demand - Transm	87,099	(20,298)	23,596	14,750	384,276	(257,407)	57,407	60,000	60,000	60,000	60,000	50,000	579,423
	Recoverable Costs Allocated to Demand - Distrib	86,966	13,711	40,914	168,966	55,910	17,963	21,679	66,048	50,000	50,000	50,000	40,000	662,157
	Recoverable Costs Allocated to Demand - Prod-Base	851,329	955,215	1,255,662	730,699	1,359,910	1,000,917	1,176,220	1,095,412	1,332,859	2,193,984	1,669,255	1,068,185	14,689,647
	Recoverable Costs Allocated to Demand - Prod-Intm	24,827	(6,903)	19,730	(31,837)	24,557	(5,780)	2,865	2,865	0	2,865	0	2,865	36,054
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	2,500	16,752	0	(2,500)	0	(16,752)	0	0	0	0	0	0
	Recoverable Costs Allocated to Demand - A&G	11,040	12,563	15,357	11,320	9,677	10,017	13,965	11,991	11,991	11,991	11,991	11,991	143,898
5	Retail Energy Jurisdictional Factor	0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
	Retail Energy Jurisdictional Factor - NOx Regulatory Asset	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7	Jurisdictional Energy Recoverable Costs (A)	1,464,753	1,468,648	1,707,240	1,603,830	1,870,139	1,828,118	2,100,679	2,058,350	2,042,560	1,772,637	1,464,301	1,740,641	21,121,896
	Retail Energy Jurisdictional Factor - NOx Regulatory Asset (A)	296,169	296,169	296,169	296,169	296,169	296,169	296,169	304,947	304,947	304,947	304,947	304,947	3,597,923
8	Jurisdictional Demand Recoverable Costs - Transm (B)	61,146	(14,250)	16,565	10,355	269,773	(180,707)	40,301	42,122	42,122	42,122	42,122	35,102	406,773
	Jurisdictional Demand Recoverable Costs - Distrib (B)	86,584	13,651	40,734	168,224	55,665	17,884	21,584	65,758	49,781	49,781	49,781	39,824	659,251
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	790,757	887,251	1,166,322	678,710	1,263,152	929,702	1,092,532	1,017,474	1,238,026	2,037,882	1,550,488	992,183	13,644,479
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	18,050	(5,019)	14,345	(23,146)	17,853	(4,202)	2,083	2,083	0	2,083	0	2,083	26,213
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	2,398	16,069	0	(2,398)	0	(16,069)	0	0	0	0	0	0
	Jurisdictional Demand Recoverable Costs - A&G (B)	10,291	11,712	14,316	10,553	9,021	9,338	13,019	11,179	11,179	11,179	11,179	11,179	134,145
9	Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	\$2,727,750	\$2,660,560	\$3,271,760	\$2,744,695	\$3,779,374	\$2,896,302	\$3,550,298	\$3,501,913	\$3,688,615	\$4,220,631	\$3,422,818	\$3,125,959	\$39,590,680

Notes:

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-6E

Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. ___ (CAM-3)
Page 7 of 26

Variance Report of Capital Investment Activities
(in Dollars)

Line	Description	(1) Actual / Estimated	(2) Projection Filing	(3) Variance Amount	(4) Percent
1	Capital Investment Activities - System				
3.1	Pipeline Integrity Management - Bartow/Anclole Pipeline	\$721,733	\$722,066	(\$333)	0%
4.x	Above Ground Tank Secondary Containment	1,997,655	2,004,041	(6,386)	0%
5	SO2/NOx Emissions Allowances	503,547	507,539	(3,992)	-1%
7.x	CAIR/CAMR	1,810,165	2,394,970	(584,805)	-24%
7.5	Best Available Retrofit Technology (BART)	0	0	0	0%
9	Sea Turtle - Coastal Street Lighting	1,250	1,341	(91)	-7%
10.x	Underground Storage Tanks	25,599	25,715	(116)	0%
11	Modular Cooling Towers	0	0	0	0%
11.1	Crystal River Thermal Discharge Compliance Project	0	0	0	0%
15.1	Effluent Limitation Guidelines CRN (ELG)	19,537	198,467	(178,930)	-90%
16	National Pollutant Discharge Elimination System (NPDES)	1,700,614	1,708,311	(7,697)	0%
17x	Mercury & Air Toxics Standards (MATS)	19,110,868	19,268,833	(157,965)	-1%
18	Coal Combustion Residual (CCR) Rule	39,441	48,461	(9,020)	-19%
2	Total Capital Investment Activities - Recoverable Costs	\$25,930,408	\$26,879,744	(\$949,336)	-4%
3	Recoverable Costs Allocated to Energy	\$19,742,411	\$19,884,096	(\$141,685)	-1%
4	Recoverable Costs Allocated to Demand	\$6,187,997	\$6,995,648	(\$807,651)	-12%

Notes:

Column (1) End of Period Totals on Form 42-7E
Column (2) 2016 Projection Filing Form 42-3P
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42-7E

Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. ___ (CAM-3)
Page 8 of 26

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intermediate	\$62,010	\$61,609	\$61,208	\$60,806	\$60,406	\$60,005	60,288	\$59,885	\$59,482	\$59,079	\$58,678	\$58,275	\$721,733
4.1	Above Ground Tank Secondary Containment - Peaking	144,470	143,868	143,263	142,663	142,061	141,458	140,062	139,468	138,873	138,280	137,687	137,090	1,689,243
4.2	Above Ground Tank Secondary Containment - Base	23,451	23,427	23,402	23,376	23,352	23,327	23,036	23,011	22,986	22,962	22,937	22,913	278,180
4.3	Above Ground Tank Secondary Containment - Intermediate	2,555	2,551	2,546	2,542	2,537	2,534	2,505	2,501	2,497	2,492	2,488	2,484	30,232
5	SO2/NOX Emissions Allowances - Energy	56,201	53,694	51,207	48,718	46,229	43,626	40,457	37,780	35,103	32,629	30,179	27,724	503,547
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	20,412	20,354	20,302	20,247	20,192	20,139	19,923	19,870	19,817	19,764	19,708	19,656	240,382
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	43,756	48,426	52,683	58,893	69,803	88,718	110,202	137,891	167,562	196,610	223,886	243,357	1,441,787
7.4	CAIR/CAMR Crystal River AFUDC - Energy	11,619	12,107	11,849	10,785	10,058	9,853	10,192	10,675	10,426	10,159	10,091	10,181	127,996
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distribution	106	106	105	105	105	105	104	104	103	103	102	102	1,250
10.1	Underground Storage Tanks - Base	1,478	1,475	1,473	1,470	1,468	1,465	1,448	1,447	1,444	1,442	1,439	1,437	17,486
10.2	Underground Storage Tanks - Intermediate	688	686	685	683	681	680	673	671	669	668	665	664	8,113
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (ELG) - Base	128	897	1,272	1,547	1,899	2,063	1,951	1,956	1,956	1,956	1,956	1,956	19,537
16	National Pollutant Discharge Elimination System (NPDES) - Intermediate	143,958	143,668	143,376	143,084	142,794	142,502	140,924	140,636	140,349	140,062	139,774	139,487	1,700,614
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	35,715	35,662	35,607	35,554	35,501	35,447	35,006	34,952	34,899	34,846	34,793	34,740	422,726
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,343,285	1,341,305	1,339,327	1,337,348	1,335,368	1,333,392	1,317,865	1,315,912	1,313,960	1,312,008	1,310,056	1,308,103	15,907,923
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	235,929	235,362	234,798	234,236	233,669	233,103	230,247	229,689	229,132	228,574	228,016	227,459	2,780,219
18	Coal Combustion Residual (CCR) Rule - Base	3,100	3,158	3,193	3,211	3,251	3,276	3,257	3,304	3,352	3,399	3,446	3,494	39,441
2	Total Investment Projects - Recoverable Costs	\$2,128,862	\$2,128,356	\$2,126,297	\$2,125,268	\$2,129,374	\$2,141,694	\$2,138,141	\$2,159,752	\$2,182,610	\$2,205,033	\$2,225,901	\$2,239,122	\$25,930,408
3	Recoverable Costs Allocated to Energy	1,682,750	1,678,131	1,672,789	1,666,641	1,660,826	1,655,422	1,633,768	1,629,008	1,623,520	1,618,216	1,613,135	1,608,207	19,742,411
	Recoverable Costs Allocated to Distribution Demand	106	106	105	105	105	105	104	104	103	103	102	102	1,250
4	Recoverable Costs Allocated to Demand - Production - Base	71,913	77,383	82,023	88,497	99,773	118,849	139,894	167,609	197,300	226,369	253,664	273,157	1,796,431
	Recoverable Costs Allocated to Demand - Production - Intermediate	209,211	208,514	207,815	207,115	206,418	205,721	204,390	203,693	202,997	202,301	201,605	200,910	2,460,692
	Recoverable Costs Allocated to Demand - Production - Peaking	164,882	164,222	163,565	162,910	162,253	161,597	159,985	159,338	158,690	158,044	157,395	156,746	1,929,625
	Recoverable Costs Allocated to Demand - Production - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Retail Energy Jurisdictional Factor	0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Demand Jurisdictional Factor - Production - Base (2012)	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	
7	Jurisdictional Energy Recoverable Costs (B)	1,628,397	1,617,550	1,602,364	1,548,476	1,539,087	1,558,580	1,564,381	1,562,122	1,562,425	1,560,518	1,564,925	1,545,971	18,854,797
	Jurisdictional Demand Recoverable Costs - Distribution (B)	106	106	105	105	105	105	104	104	103	103	102	102	1,245
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	66,796	71,877	76,187	82,200	92,674	110,393	129,941	155,684	183,262	210,263	235,616	253,722	1,668,615
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	152,103	151,596	151,088	150,579	150,072	149,565	148,598	148,091	147,585	147,079	146,573	146,068	1,788,997
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	158,161	157,528	156,898	156,270	155,639	155,010	153,464	152,843	152,222	151,602	150,979	150,357	1,850,973
	Jurisdictional Demand Recoverable Costs - Production - Base (2012) (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	\$2,005,563	\$1,998,657	\$1,986,642	\$1,937,630	\$1,937,577	\$1,973,652	\$1,996,487	\$2,018,843	\$2,045,597	\$2,069,564	\$2,098,195	\$2,096,219	\$24,164,626

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9; Form 42-8E, Line 5 for Projects 5 - Emission Allowances and Project 7. 4 - Reagents.
- (B) Line 3 x Line 5
- (C) Line 4 x Line 6

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclote Pipeline - Intermediate (Project 3.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total			
1	Investments																	
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0			
	c. Retirements		0	0	0	0	0	33,952	0	0	0	0	0	0	0			
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0			
2	Plant-in-Service/Depreciation Base	\$33,952	\$33,952	\$33,952	\$33,952	\$33,952	\$33,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3	Less: Accumulated Depreciation	(9,973)	(10,026)	(10,079)	(10,132)	(10,185)	(10,238)	23,662	0	0	0	0	0	0	0			
3a	Regulatory Asset Balance (G)	1,571,427	1,522,320	1,473,213	1,424,106	1,374,999	1,325,892	1,276,784	1,250,429	1,200,412	1,150,395	1,100,378	1,050,361	1,000,345				
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
5	Net Investment (Lines 2 + 3 + 4)	\$1,595,407	\$1,546,246	\$1,497,086	\$1,447,926	\$1,398,766	\$1,349,606	\$1,300,446	\$1,250,429	\$1,200,412	\$1,150,396	\$1,100,379	\$1,050,362	\$1,000,345				
6	Average Net Investment		\$1,570,827	\$1,521,666	\$1,472,506	\$1,423,346	\$1,374,186	\$1,325,026	\$1,275,438	\$1,225,421	\$1,175,404	\$1,125,387	\$1,075,370	\$1,025,353				
7	Return on Average Net Investment (B)																	
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%	2,450	2,373	2,297	2,220	2,143	2,068	2,144	2,060	1,976	1,891	1,808	1,724	25,154
	b. Equity Component Grossed Up For Taxes	7.92%	10,372	10,048	9,723	9,398	9,075	8,749	8,127	7,808	7,489	7,171	6,853	6,534	6,534	101,347		
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Investment Expenses																	
	a. Depreciation (C)		53	53	53	53	53	53	0	0	0	0	0	0	0	318		
	b. Amortization (G)		49,107	49,107	49,107	49,107	49,107	49,107	50,017	50,017	50,017	50,017	50,017	50,017	50,017	594,746		
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								
	d. Property Taxes (D)		28	28	28	28	28	28	0	0	0	0	0	0	0	168		
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Total System Recoverable Expenses (Lines 7 + 8)		\$62,010	\$61,609	\$61,208	\$60,806	\$60,406	\$60,005	\$60,288	\$59,885	\$59,482	\$59,079	\$58,678	\$58,275	721,733			
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0			
	b. Recoverable Costs Allocated to Demand		62,010	61,609	61,208	60,806	60,406	60,005	60,288	59,885	59,482	59,079	58,678	58,275	721,733			
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703				
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13	Retail Demand-Related Recoverable Costs (F)		45,083	44,792	44,500	44,208	43,917	43,626	43,831	43,538	43,245	42,952	42,661	42,368	524,721			
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$45,083	\$44,792	\$44,500	\$44,208	\$43,917	\$43,626	\$43,831	\$43,538	\$43,245	\$42,952	\$42,661	\$42,368	\$524,721			

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Projects 3.1b, 3.1c, and 3.1d amortized over three years as approved in Order No. PSC-16-0535-FOF-EI. Project 3.1a retired June 2017, and will be amortized over 26 months as described in DEF Witness Menendez's testimony coincident with this filing.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204
3	Less: Accumulated Depreciation	(2,737,036)	(2,765,105)	(2,793,174)	(2,821,243)	(2,849,312)	(2,877,381)	(2,905,450)	(2,933,519)	(2,961,588)	(2,989,657)	(3,017,726)	(3,045,795)	(3,073,864)	
3a	Regulatory Asset Balance (G)	1,234,100	1,188,393	1,142,686	1,096,979	1,051,272	1,005,565	959,858	914,151	868,444	822,737	777,030	731,323	685,616	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$7,732,268	\$7,658,492	\$7,584,716	\$7,510,940	\$7,437,164	\$7,363,388	\$7,289,612	\$7,215,836	\$7,142,060	\$7,068,284	\$6,994,508	\$6,920,732	\$6,846,956	
6	Average Net Investment		\$7,695,380	\$7,621,604	\$7,547,828	\$7,474,052	\$7,400,276	\$7,326,500	\$7,252,724	\$7,178,948	\$7,105,172	\$7,031,396	\$6,957,620	\$6,883,844	
7	Return on Average Net Investment (B)														
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes		7.92%		7.65%										
	c. Other														
			12,004	11,888	11,772	11,658	11,543	11,428	12,195	12,071	11,948	11,823	11,700	11,575	141,605
			50,814	50,328	49,839	49,353	48,866	48,378	46,215	45,745	45,273	44,805	44,335	43,863	567,814
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	336,828
	b. Amortization (G)		45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	548,484
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D)		7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	94,512
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$144,470	\$143,868	\$143,263	\$142,663	\$142,061	\$141,458	\$140,062	\$139,468	\$138,873	\$138,280	\$137,687	\$137,090	1,689,243
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		144,470	143,868	143,263	142,663	142,061	141,458	140,062	139,468	138,873	138,280	137,687	137,090	1,689,243
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		138,581	138,004	137,424	136,848	136,271	135,692	134,353	133,783	133,213	132,644	132,075	131,502	1,620,389
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$138,581	\$138,004	\$137,424	\$136,848	\$136,271	\$135,692	\$134,353	\$133,783	\$133,213	\$132,644	\$132,075	\$131,502	\$1,620,389

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Project 4.1a is being treated as a regulatory asset and amortized over three years, consistent with Order No. PSC-16-0535-FOF-EI.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
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Duke Energy Florida
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Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Base (Project 4.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	2,399,039	
3	Less: Accumulated Depreciation	\$63,617	60,585	57,553	54,521	51,489	48,457	45,425	42,393	39,361	36,329	33,297	30,265	27,233	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,462,656	\$2,459,624	\$2,456,592	\$2,453,560	\$2,450,528	\$2,447,496	\$2,444,464	\$2,441,432	\$2,438,400	\$2,435,368	\$2,432,336	\$2,429,304	\$2,426,272	
6	Average Net Investment		\$2,461,140	\$2,458,108	\$2,455,076	\$2,452,044	\$2,449,012	\$2,445,980	\$2,442,948	\$2,439,916	\$2,436,884	\$2,433,852	\$2,430,820	\$2,427,788	
7	Return on Average Net Investment (B)														
	a. Debt Component	Jan-Jun	Jul-Dec												
		1.87%	2.02%	3,839	3,835	3,830	3,824	3,820	3,815	4,108	4,103	4,097	4,092	4,087	4,082
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%	16,251	16,231	16,211	16,191	16,171	16,151	15,567	15,547	15,528	15,509	15,489	15,470
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	36,384
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D)		329	329	329	329	329	329	329	329	329	329	329	329	3,948
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$23,451	\$23,427	\$23,402	\$23,376	\$23,352	\$23,327	\$23,036	\$23,011	\$22,986	\$22,962	\$22,937	\$22,913	278,180
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		23,451	23,427	23,402	23,376	23,352	23,327	23,036	23,011	22,986	22,962	22,937	22,913	278,180
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		21,782	21,760	21,737	21,713	21,691	21,667	21,397	21,374	21,351	21,328	21,305	21,283	258,387
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,782	\$21,760	\$21,737	\$21,713	\$21,691	\$21,667	\$21,397	\$21,374	\$21,351	\$21,328	\$21,305	\$21,283	\$258,387

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	
3	Less: Accumulated Depreciation	(66,486)	(67,011)	(67,536)	(68,061)	(68,586)	(69,111)	(69,636)	(70,161)	(70,686)	(71,211)	(71,736)	(72,261)	(72,786)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)	\$223,812	\$223,287	\$222,762	\$222,237	\$221,712	\$221,187	\$220,662	\$220,137	\$219,612	\$219,087	\$218,562	\$218,037	\$217,512	
6	Average Net Investment		\$223,549	\$223,024	\$222,499	\$221,974	\$221,449	\$220,924	\$220,399	\$219,874	\$219,349	\$218,824	\$218,299	\$217,774	
7	Return on Average Net Investment (B)														
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes		7.92%		7.65%										
	c. Other														
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D)		205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,505	\$2,501	\$2,497	\$2,492	\$2,488	\$2,484	30,232
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		2,555	2,551	2,546	2,542	2,537	2,534	2,505	2,501	2,497	2,492	2,488	2,484	30,232
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		1,858	1,855	1,851	1,848	1,844	1,842	1,821	1,818	1,815	1,812	1,809	1,806	21,980
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,858	\$1,855	\$1,851	\$1,848	\$1,844	\$1,842	\$1,821	\$1,818	\$1,815	\$1,812	\$1,809	\$1,806	\$21,980

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
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Duke Energy Florida
Witness: C. A. Menendez
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SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0158150 SO ₂ Emission Allowance Inventory	\$3,339,238	\$3,335,778	\$3,332,862	\$3,330,366	\$3,327,411	\$3,324,542	\$3,321,383	\$3,313,900	\$3,305,779	\$3,298,089	\$3,295,771	\$3,293,624	\$3,290,636	\$3,290,636
	b. 0254020 Auctioned SO ₂ Allowance	(4,282)	(3,985)	(3,688)	(3,391)	(3,058)	(2,752)	(2,446)	(2,140)	(1,834)	(1,528)	(1,222)	(916)	(610)	(610)
	c. 0158170 NO _x Emission Allowance Inventory (G)	75,394	71,816	71,816	71,816	71,816	71,816	44,818	0	0	0	0	0	0	0
	d. Other (A)	3,629,156	3,326,727	3,024,297	2,721,867	2,419,438	2,117,008	1,814,578	1,556,966	1,209,719	907,289	604,859	302,430	0	0
2	Total Working Capital	\$7,039,505	\$6,730,335	\$6,425,286	\$6,120,658	\$5,815,606	\$5,510,614	\$5,178,333	\$4,868,727	\$4,513,665	\$4,203,850	\$3,899,409	\$3,595,138	\$3,290,026	\$3,290,026
3	Average Net Investment		\$6,884,920	\$6,577,811	\$6,272,972	\$5,968,132	\$5,663,110	\$5,344,474	\$5,023,530	\$4,691,196	\$4,358,757	\$4,051,629	\$3,747,273	\$3,442,582	
4	Return on Average Net Working Capital Balance (B)														
	a. Debt Component	Jan-Jun	Jul-Dec												
	b. Equity Component Grossed Up For Taxes	1.87%	2.02%	10,739	10,260	9,785	9,309	8,834	8,336	8,447	7,888	7,329	6,812	6,301	5,788
5	Total Return Component (C)	7.92%	7.65%	45,462	43,434	41,422	39,409	37,395	35,290	32,010	29,892	27,774	25,817	23,878	21,936
				\$56,201	\$53,694	\$51,207	\$48,718	\$46,229	\$43,626	\$40,457	\$37,780	\$35,103	\$32,629	\$30,179	\$27,724
6	Expense Dr (Cr)														
	a. 0509030 SO ₂ Allowance Expense		\$3,459	\$2,916	\$2,496	\$2,956	\$2,869	\$3,160	\$7,483	\$8,120	\$7,691	\$2,318	\$2,147	\$2,988	48,602
	b. 0407426 Amortization Expense		(297)	(297)	(297)	(333)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,673)
	c. 0509212 NO _x Allowance Expense		3,578	0	0	0	0	0	0	0	0	0	0	0	3,578
	d. Other (G)		0	0	0	0	0	(28,002)	0	0	0	0	0	0	(28,002)
7	Net Expense (D)		6,740	2,619	2,198	2,622	2,563	(25,148)	7,177	7,814	7,385	2,012	1,841	2,682	20,505
8	Amortization of NO _x CAIR Emission Allowances (A)		302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,974
9	Total System Recoverable Expenses (Lines 5 + 7 + 8)		\$365,371	\$358,743	\$355,835	\$353,770	\$351,221	\$320,907	\$350,064	\$356,987	\$353,881	\$346,034	\$343,413	\$341,799	4,198,026
	a. Recoverable Costs Allocated to Energy		62,941	56,313	53,405	51,340	48,792	18,478	47,634	45,594	42,488	34,641	32,020	30,406	524,052
	b. Recoverable Costs Allocated to Energy - NO _x CAIR Emission Allowances (A)		302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,974
10	Energy Jurisdictional Factor		0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
11	NO _x Regulatory Asset Energy Factor (12/2014) (A)		0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
12	Retail Energy-Related Recoverable Costs (E)		\$60,908	\$54,280	\$51,157	\$47,700	\$45,215	\$17,397	\$45,611	\$43,722	\$40,889	\$33,406	\$31,063	\$29,229	500,578
13	NO _x CAIR Emission Allowances Recoverable Costs (F)		296,169	296,169	296,169	296,169	296,169	296,169	296,169	304,947	304,947	304,947	304,947	304,947	3,597,923
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 357,077	\$ 350,450	\$ 347,326	\$ 343,870	\$ 341,385	\$ 313,566	\$ 341,780	\$ 348,669	\$ 345,837	\$ 338,353	\$ 336,011	\$ 334,177	\$ 4,098,501

Notes:

- (A) Unusable NO_x emission allowances due expiration of Clean Air Interstate Rule (CAIR) on 12/31/14 replaced by Cross State Air Pollution Rule (CSAPR) on 1/1/15. DEF is treating these costs as a regulatory asset and amortizing these costs over 3 years consistent with Order No. PSC-11-0553-FOF-EI.
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 5 is reported on Capital Schedule
- (D) Line 7 is reported on O&M Schedule
- (E) Line 9 x Line 10
- (F) Line 9b x Line 11
- (G) June 2017 DEF sold \$26,998 of Seasonal NO_x inventory and made a gain on the sale of \$28,002, for a net proceed of \$55,000.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
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Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096	1,802,096		
3	Less: Accumulated Depreciation	(369,873)	(373,287)	(376,701)	(380,115)	(383,529)	(386,943)	(390,357)	(393,771)	(397,185)	(400,599)	(404,013)	(407,427)	(410,841)		
3a	Regulatory Asset Balance (G)	87,069	83,845	80,620	77,395	74,170	70,945	67,721	64,496	61,271	58,046	54,822	51,597	48,372		
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Net Investment (Lines 2 + 3 + 4)	\$1,519,293	\$1,512,654	\$1,506,015	\$1,499,377	\$1,492,738	\$1,486,099	\$1,479,460	\$1,472,821	\$1,466,183	\$1,459,544	\$1,452,905	\$1,446,266	\$1,439,627		
6	Average Net Investment		\$1,515,973	\$1,509,335	\$1,502,696	\$1,496,057	\$1,489,418	\$1,482,780	\$1,476,141	\$1,469,502	\$1,462,863	\$1,456,224	\$1,449,586	\$1,442,947		
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec													
	a. Debt Component	1.87%	2.02%	2,365	2,353	2,344	2,334	2,322	2,313	2,482	2,471	2,460	2,449	2,436	2,426	28,755
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%	10,012	9,966	9,923	9,878	9,835	9,791	9,406	9,364	9,322	9,280	9,237	9,195	115,209
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)		3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	40,968	
	b. Amortization (G)		3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	38,698	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A							
	d. Property Taxes (D)		1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	16,752	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$20,412	\$20,354	\$20,302	\$20,247	\$20,192	\$20,139	\$19,923	\$19,870	\$19,817	\$19,764	\$19,708	\$19,656	240,382	
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. Recoverable Costs Allocated to Demand		20,412	20,354	20,302	20,247	20,192	20,139	19,923	19,870	19,817	19,764	19,708	19,656	240,382	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A								
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924		
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Retail Demand-Related Recoverable Costs (F)		19,580	19,524	19,474	19,422	19,369	19,318	19,111	19,060	19,009	18,958	18,905	18,855	230,584	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$19,580	\$19,524	\$19,474	\$19,422	\$19,369	\$19,318	\$19,111	\$19,060	\$19,009	\$18,958	\$18,905	\$18,855	\$230,584	

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Investment amortized over three years as approved in Order No. PSC-16-0535-FOF-EI.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$123,975	\$343,221	\$714,692	\$821,897	\$1,866,578	\$2,782,730	\$2,836,408	\$4,055,478	\$3,328,279	\$3,900,185	\$2,888,801	\$1,962,563	\$25,624,808
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012	3,930,012
3	Less: Accumulated Depreciation	(197,291)	(193,010)	(200,596)	(208,182)	(215,768)	(223,354)	(230,940)	(238,526)	(246,112)	(253,698)	(261,284)	(268,870)	(276,456)	(276,456)
4	CWIP - Non-Interest Bearing	905,951	1,029,927	1,373,148	2,087,840	2,909,737	4,776,315	7,559,045	10,395,453	14,450,931	17,779,210	21,679,395	24,568,196	26,530,759	26,530,759
5	Net Investment (Lines 2 + 3 + 4)	\$4,638,673	\$4,766,929	\$5,102,564	\$5,809,671	\$6,623,981	\$8,482,974	\$11,258,118	\$14,086,940	\$18,134,832	\$21,455,525	\$25,348,124	\$28,229,339	\$30,184,316	\$30,184,316
6	Average Net Investment		\$4,708,735	\$4,934,747	\$5,456,117	\$6,216,826	\$7,553,478	\$9,870,546	\$12,672,529	\$16,110,886	\$19,795,178	\$23,401,824	\$26,788,731	\$29,206,827	\$29,206,827
7	Return on Average Net Investment (B)														
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes		7.345	7.697	8.511	9.698	11,782	15,396	21,308	27,088	33,284	39,349	45,044	49,108	275,610
	c. Other		31,093	32,585	36,028	41,051	49,877	65,178	80,750	102,659	126,134	149,117	170,698	186,105	1,071,275
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		4,760	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	88,206
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D)		558	558	558	558	558	558	558	558	558	558	558	558	6,696
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$43,756	\$48,426	\$52,683	\$58,893	\$69,803	\$88,718	\$110,202	\$137,891	\$167,562	\$196,610	\$223,886	\$243,357	1,441,787
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		43,756	48,426	52,683	58,893	69,803	88,718	110,202	137,891	167,562	196,610	223,886	243,357	1,441,787
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		40,643	44,980	48,935	54,703	64,837	82,406	102,361	128,080	155,640	182,621	207,957	226,042	1,339,204
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$40,643	\$44,980	\$48,935	\$54,703	\$64,837	\$82,406	\$102,361	\$128,080	\$155,640	\$182,621	\$207,957	\$226,042	\$1,339,204

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI. Includes credit of \$2,826 in Jan-17.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
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Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. ___ (CAM-3)
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Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0154401 Ammonia Inventory	\$72,841	\$99,762	\$74,577	\$71,646	\$177,154	\$145,701	\$122,295	\$115,189	\$115,189	\$115,189	\$115,189	\$115,189	\$115,189	\$115,189
	b. 0154200 Limestone Inventory	1,312,683	1,361,580	1,430,508	1,326,477	1,067,096	1,074,421	1,071,753	1,221,972	1,198,704	1,160,070	1,132,336	1,143,209	1,154,674	1,154,674
2	Total Working Capital	\$1,385,523	\$1,461,342	\$1,505,086	\$1,398,123	\$1,244,250	\$1,220,122	\$1,194,048	\$1,337,162	\$1,313,894	\$1,275,260	\$1,247,525	\$1,258,399	\$1,269,864	1,269,864
3	Average Net Investment		1,423,433	1,483,214	1,451,604	1,321,186	1,232,186	1,207,085	1,265,605	1,325,528	1,294,577	1,261,393	1,252,962	1,264,131	
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
5	Total Return Component (B)		11,619	12,107	11,849	10,785	10,058	9,853	10,192	10,675	10,426	10,159	10,091	10,181	127,996
6	Expense Dr (Cr)														
	a. 0502030 Ammonia Expense		371,516	359,481	346,062	304,664	384,633	406,494	475,332	473,519	500,038	465,981	327,286	336,298	4,751,304
	b. 0502040 Limestone Expense		484,975	462,864	686,423	701,170	767,805	622,093	724,541	738,897	720,348	548,840	534,814	744,235	7,737,005
	c. 0502050 Dibasic Acid Expense		0	0	0	0	0	47,967	14,534	7,333	3,000	7,333	0	7,333	87,500
	d. 0502070 Gypsum Disposal/Sale		165,376	186,548	205,744	211,896	261,364	273,988	188,473	261,804	255,231	194,464	189,494	263,695	2,658,078
	b. 0502040 Hydrated Lime Expense		273,745	275,976	297,922	315,374	387,326	365,867	349,064	365,878	341,742	346,640	221,703	262,283	3,803,520
	f. 0502300 Caustic Expense		0	0	0	0	0	75,950	21,000	7,000	8,000	6,000	7,000	12,242	137,192
7	Net Expense (C)		1,295,612	1,284,869	1,536,151	1,533,104	1,801,128	1,792,359	1,772,945	1,854,431	1,828,359	1,569,258	1,280,296	1,626,086	19,174,599
8	Total System Recoverable Expenses (Lines 5 + 7)		\$1,307,232	\$1,296,977	\$1,548,000	\$1,543,889	\$1,811,187	\$1,802,212	\$1,783,137	\$1,865,106	\$1,838,785	\$1,579,416	\$1,290,387	\$1,636,267	19,302,595
	a. Recoverable Costs Allocated to Energy		1,307,232	1,296,977	1,548,000	1,543,889	1,811,187	1,802,212	1,783,137	1,865,106	1,838,785	1,579,416	1,290,387	1,636,267	19,302,595
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Retail Energy-Related Recoverable Costs (D)		1,265,008	1,250,156	1,482,829	1,434,427	1,678,427	1,696,783	1,707,407	1,788,526	1,769,589	1,523,102	1,251,823	1,572,945	18,421,022
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 1,265,008	\$ 1,250,156	\$ 1,482,829	\$ 1,434,427	\$ 1,678,427	\$ 1,696,783	\$ 1,707,407	\$ 1,788,526	\$ 1,769,589	\$ 1,523,102	\$ 1,251,823	\$ 1,572,945	\$ 18,421,022

Notes:

- (A) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324
3	Less: Accumulated Depreciation	(3,002)	(3,031)	(3,060)	(3,089)	(3,118)	(3,147)	(3,176)	(3,205)	(3,234)	(3,263)	(3,292)	(3,321)	(3,350)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$8,322	\$8,293	\$8,264	\$8,235	\$8,206	\$8,177	\$8,148	\$8,119	\$8,090	\$8,061	\$8,032	\$8,003	\$7,974	
6	Average Net Investment		\$8,308	\$8,279	\$8,250	\$8,221	\$8,192	\$8,163	\$8,134	\$8,105	\$8,076	\$8,047	\$8,018	\$7,989	
7	Return on Average Net Investment (B)														
	a. Debt Component		1.87%	2.02%	13	13	13	13	13	14	14	14	14	13	13
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%	55	55	54	54	54	52	52	51	51	51	51
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.0658%		29	29	29	29	29	29	29	29	29	29	29	29	348
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.009414		9	9	9	9	9	9	9	9	9	9	9	9	108
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$106	\$106	\$105	\$105	\$105	\$105	\$104	\$104	\$103	\$103	\$102	\$102	1,250
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$106	\$106	\$105	\$105	\$105	\$105	\$104	\$104	\$103	\$103	\$102	\$102	1,250
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
11	Demand Jurisdictional Factor - (Distribution)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		106	106	105	105	105	105	104	104	103	103	102	102	1,245
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$106	\$106	\$105	\$105	\$105	\$105	\$104	\$104	\$103	\$103	\$102	\$102	\$1,245

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total			
1	Investments																	
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0			
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0			
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0			
2	Plant-in-Service/Depreciation Base	\$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941			
3	Less: Accumulated Depreciation	(38,896)	(39,192)	(39,488)	(39,784)	(40,080)	(40,376)	(40,672)	(40,968)	(41,264)	(41,560)	(41,856)	(42,152)	(42,448)				
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
5	Net Investment (Lines 2 + 3 + 4)	\$130,045	\$129,749	\$129,453	\$129,157	\$128,861	\$128,565	\$128,269	\$127,973	\$127,677	\$127,381	\$127,085	\$126,789	\$126,493				
6	Average Net Investment		\$129,897	\$129,601	\$129,305	\$129,009	\$128,713	\$128,417	\$128,121	\$127,825	\$127,529	\$127,233	\$126,937	\$126,641				
7	Return on Average Net Investment (B)																	
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%	203	202	202	201	201	200	215	215	214	214	213	213	2,493
	b. Equity Component Grossed Up For Taxes	7.92%	858	856	854	852	850	848	816	815	813	811	809	807	807	807	9,989	
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses																	
	a. Depreciation (C) 2.1000%		296	296	296	296	296	296	296	296	296	296	296	296	296	3,552		
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								
	d. Property Taxes (D) 0.008573		121	121	121	121	121	121	121	121	121	121	121	121	121	1,452		
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,478	\$1,475	\$1,473	\$1,470	\$1,468	\$1,465	\$1,448	\$1,447	\$1,444	\$1,442	\$1,439	\$1,437	17,486			
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0			
	b. Recoverable Costs Allocated to Demand		\$1,478	\$1,475	\$1,473	\$1,470	\$1,468	\$1,465	\$1,448	\$1,447	\$1,444	\$1,442	\$1,439	\$1,437	17,486			
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885			
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13	Retail Demand-Related Recoverable Costs (F)		1,373	1,370	1,368	1,365	1,364	1,361	1,345	1,344	1,341	1,339	1,337	1,335	16,242			
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,373	\$1,370	\$1,368	\$1,365	\$1,364	\$1,361	\$1,345	\$1,344	\$1,341	\$1,339	\$1,337	\$1,335	\$16,242			

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
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Form 42-8E
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Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-3)
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	
3	Less: Accumulated Depreciation	(24,221)	(24,424)	(24,627)	(24,830)	(25,033)	(25,236)	(25,439)	(25,642)	(25,845)	(26,048)	(26,251)	(26,454)	(26,657)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$51,785	\$51,582	\$51,379	\$51,176	\$50,973	\$50,770	\$50,567	\$50,364	\$50,161	\$49,958	\$49,755	\$49,552	\$49,349	
6	Average Net Investment		\$51,684	\$51,481	\$51,278	\$51,075	\$50,872	\$50,669	\$50,466	\$50,263	\$50,060	\$49,857	\$49,654	\$49,451	
7	Return on Average Net Investment (B)														
		Jan-Jun	Jul-Dec												
	a. Debt Component	1.87%	2.02%	81	80	80	80	79	79	85	85	84	84	83	83
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%	341	340	339	337	336	335	322	320	319	318	316	315
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.2000%		203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.009890		63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$688	\$686	\$685	\$683	\$681	\$680	\$673	\$671	\$669	\$668	\$665	\$664	8,113
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$688	\$686	\$685	\$683	\$681	\$680	\$673	\$671	\$669	\$668	\$665	\$664	8,113
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		500	499	498	497	495	494	489	488	486	486	483	483	5,898
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$500	\$499	\$498	\$497	\$495	\$494	\$489	\$488	\$486	\$486	\$483	\$483	\$5,898

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions (G)		(\$46,334)	\$48,510	\$43,321	\$24,003	\$62,189	(\$22,002)	\$1,217	\$0	\$0	\$0	\$0	\$0	\$110,904
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	132,009	85,675	134,185	177,506	201,509	263,698	241,696	242,913	242,913	242,913	242,913	242,913	242,913	242,913
5	Net Investment (Lines 2 + 3 + 4)	\$132,009	\$85,675	\$134,185	\$177,506	\$201,509	\$263,698	\$241,696	\$242,913	\$242,913	\$242,913	\$242,913	\$242,913	\$242,913	\$242,913
6	Average Net Investment		\$108,842	\$109,930	\$155,845	\$189,507	\$232,603	\$252,697	\$242,304	\$242,913	\$242,913	\$242,913	\$242,913	\$242,913	\$242,913
7	Return on Average Net Investment (B)														
	a. Debt Component (G)	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes (G)		76	171	243	296	363	394	407	408	408	408	408	408	3,990
	c. Other		52	726	1,029	1,251	1,536	1,669	1,544	1,548	1,548	1,548	1,548	1,548	15,547
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 2.4700%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.001703		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$128	\$897	\$1,272	\$1,547	\$1,899	\$2,063	\$1,951	\$1,956	\$1,956	\$1,956	\$1,956	\$1,956	19,537
	a. Recoverable Costs Allocated to Energy		128	897	1,272	1,547	1,899	2,063	1,951	1,956	1,956	1,956	1,956	1,956	19,537
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		\$119	\$833	\$1,181	\$1,437	\$1,764	\$1,916	\$1,812	\$1,817	\$1,817	\$1,817	\$1,817	\$1,817	18,147
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$119	\$833	\$1,181	\$1,437	\$1,764	\$1,916	\$1,812	\$1,817	\$1,817	\$1,817	\$1,817	\$1,817	\$18,147

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Jan-17 includes adjustment to remove 2016 COR initially charged to CWIP.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	
3	Less: Accumulated Depreciation	(860,382)	(896,054)	(931,726)	(967,398)	(1,003,070)	(1,038,742)	(1,074,414)	(1,110,086)	(1,145,758)	(1,181,430)	(1,217,102)	(1,252,774)	(1,288,446)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$11,981,488	\$11,945,816	\$11,910,144	\$11,874,472	\$11,838,800	\$11,803,128	\$11,767,456	\$11,731,784	\$11,696,112	\$11,660,440	\$11,624,768	\$11,589,096	\$11,553,424	
6	Average Net Investment		\$11,963,652	\$11,927,980	\$11,892,308	\$11,856,636	\$11,820,964	\$11,785,292	\$11,749,620	\$11,713,948	\$11,678,276	\$11,642,604	\$11,606,932	\$11,571,260	
7	Return on Average Net Investment (B)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.3333%		35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.009930		10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	127,524
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$143,958	\$143,668	\$143,376	\$143,084	\$142,794	\$142,502	\$140,924	\$140,636	\$140,349	\$140,062	\$139,774	\$139,487	1,700,614
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$143,958	\$143,668	\$143,376	\$143,084	\$142,794	\$142,502	\$140,924	\$140,636	\$140,349	\$140,062	\$139,774	\$139,487	1,700,614
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A							
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		104,662	104,451	104,239	104,026	103,816	103,603	102,456	102,247	102,038	101,829	101,620	101,411	1,236,397
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$104,662	\$104,451	\$104,239	\$104,026	\$103,816	\$103,603	\$102,456	\$102,247	\$102,038	\$101,829	\$101,620	\$101,411	\$1,236,397

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187
3	Less: Accumulated Depreciation	(109,013)	(115,595)	(122,177)	(128,759)	(135,341)	(141,923)	(148,505)	(155,087)	(161,669)	(168,251)	(174,833)	(181,415)	(187,997)	(187,997)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$3,581,174	\$3,574,592	\$3,568,010	\$3,561,428	\$3,554,846	\$3,548,264	\$3,541,682	\$3,535,100	\$3,528,518	\$3,521,936	\$3,515,354	\$3,508,772	\$3,502,190	\$3,502,190
6	Average Net Investment		\$3,577,883	\$3,571,301	\$3,564,719	\$3,558,137	\$3,551,555	\$3,544,973	\$3,538,391	\$3,531,809	\$3,525,227	\$3,518,645	\$3,512,063	\$3,505,481	\$3,505,481
7	Return on Average Net Investment (B)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other														
			5,581	5,571	5,560	5,550	5,540	5,530	5,950	5,938	5,927	5,916	5,905	5,894	68,862
			23,625	23,582	23,538	23,495	23,452	23,408	22,547	22,505	22,463	22,421	22,379	22,337	275,752
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) Blended		6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	78,984
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.001703		524	524	524	524	524	524	524	524	524	524	524	524	6,288
	e. Other (E)		(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(7,160)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$35,715	\$35,662	\$35,607	\$35,554	\$35,501	\$35,447	\$35,006	\$34,952	\$34,899	\$34,846	\$34,793	\$34,740	422,726
	a. Recoverable Costs Allocated to Energy		35,715	35,662	35,607	35,554	35,501	35,447	35,006	34,952	34,899	34,846	34,793	34,740	422,726
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	0.96130
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
12	Retail Energy-Related Recoverable Costs (F)		\$34,562	\$34,375	\$34,108	\$33,034	\$32,899	\$33,374	\$33,520	\$33,517	\$33,586	\$33,604	\$33,754	\$33,396	\$403,729
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$34,562	\$34,375	\$34,108	\$33,034	\$32,899	\$33,374	\$33,520	\$33,517	\$33,586	\$33,604	\$33,754	\$33,396	\$403,729

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267		
3	Less: Accumulated Depreciation	(8,730,694)	(8,973,108)	(9,215,522)	(9,457,936)	(9,700,350)	(9,942,764)	(10,185,178)	(10,427,592)	(10,670,006)	(10,912,420)	(11,154,834)	(11,397,248)	(11,639,662)		
4	CWIP - AFUDC Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0		
5	Net Investment (Lines 2 + 3 + 4)	\$125,187,573	\$124,945,159	\$124,702,745	\$124,460,331	\$124,217,917	\$123,975,503	\$123,733,089	\$123,490,675	\$123,248,261	\$123,005,847	\$122,763,433	\$122,521,019	\$122,278,605		
6	Average Net Investment		\$125,066,366	\$124,823,952	\$124,581,538	\$124,339,124	\$124,096,710	\$123,854,296	\$123,611,882	\$123,369,468	\$123,127,054	\$122,884,640	\$122,642,226	\$122,399,812		
7	Return on Average Net Investment (B)															
	a. Debt Component	Jan-Jun	Jul-Dec													
		1.87%	2.02%	195,083	194,704	194,326	193,948	193,570	193,193	207,843	207,435	207,028	206,620	206,213	205,805	2,405,768
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%	825,835	824,234	822,634	821,033	819,431	817,832	787,655	786,110	784,565	783,021	781,476	779,931	9,633,757
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
	a. Depreciation (C) 2.1722%		242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	2,908,968	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A							
	d. Property Taxes (D) 0.008490		94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	1,136,964	
	e. Other (E)		(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(177,534)	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,343,285	\$1,341,305	\$1,339,327	\$1,337,348	\$1,335,368	\$1,333,392	\$1,317,865	\$1,315,912	\$1,313,960	\$1,312,008	\$1,310,056	\$1,308,103	15,907,923	
	a. Recoverable Costs Allocated to Energy		1,343,285	1,341,305	1,339,327	1,337,348	1,335,368	1,333,392	1,317,865	1,315,912	1,313,960	1,312,008	1,310,056	1,308,103	15,907,923	
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
10	Energy Jurisdictional Factor		0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130		
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A								
12	Retail Energy-Related Recoverable Costs (F)		\$1,299,896	\$1,292,883	\$1,282,941	\$1,242,530	\$1,237,485	\$1,255,388	\$1,261,895	\$1,261,881	\$1,264,514	\$1,265,228	\$1,270,903	\$1,257,480	\$15,193,024	
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,299,896	\$1,292,883	\$1,282,941	\$1,242,530	\$1,237,485	\$1,255,388	\$1,261,895	\$1,261,881	\$1,264,514	\$1,265,228	\$1,270,903	\$1,257,480	\$15,193,024	

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		228,410	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$22,452,664	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	
3	Less: Accumulated Depreciation	(1,328,537)	(1,397,768)	(1,466,999)	(1,536,230)	(1,605,461)	(1,674,692)	(1,743,923)	(1,813,154)	(1,882,385)	(1,951,616)	(2,020,847)	(2,090,078)	(2,159,309)		
4	CWIP - Non-Interest Bearing	228,410	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
5	Net Investment (Lines 2 + 3 + 4)	\$21,352,536	\$21,283,305	\$21,214,074	\$21,144,843	\$21,075,612	\$21,006,381	\$20,937,150	\$20,867,919	\$20,798,688	\$20,729,457	\$20,660,226	\$20,590,995	\$20,521,764		
6	Average Net Investment		\$21,317,921	\$21,248,690	\$21,179,459	\$21,110,228	\$21,040,997	\$20,971,766	\$20,902,535	\$20,833,304	\$20,764,073	\$20,694,842	\$20,625,611	\$20,556,380		
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec													
	a. Debt Component	1.87%	2.02%	33,254	33,144	33,036	32,930	32,820	32,713	35,146	35,029	34,913	34,797	34,680	34,564	407,026
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%	140,765	140,308	139,852	139,396	138,939	138,480	133,191	132,750	132,309	131,867	131,426	130,985	1,630,268
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C) 3.7000%		69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	830,772
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes (D) 0.001703		3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	38,628
	e. Other (E)		(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(126,475)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$235,929	\$235,362	\$234,798	\$234,236	\$233,669	\$233,103	\$230,247	\$229,689	\$229,132	\$228,574	\$228,016	\$227,459	2,780,219	
	a. Recoverable Costs Allocated to Energy		235,929	235,362	234,798	234,236	233,669	233,103	230,247	229,689	229,132	228,574	228,016	227,459	2,780,219	
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
10	Energy Jurisdictional Factor		0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130		
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A								
12	Retail Energy-Related Recoverable Costs (F)		\$228,309	\$226,866	\$224,913	\$217,629	\$216,541	\$219,467	\$220,469	\$220,258	\$220,510	\$220,425	\$221,202	\$218,657	\$2,655,246	
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$228,309	\$226,866	\$224,913	\$217,629	\$216,541	\$219,467	\$220,469	\$220,258	\$220,510	\$220,425	\$221,202	\$218,657	\$2,655,246	

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Base (Project 18)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total			
1	Investments																	
	a. Expenditures/Additions		\$6,990	\$7,568	\$1,074	\$3,765	\$6,459	\$0	\$6,033	\$6,033	\$6,033	\$6,033	\$6,033	\$6,032	\$62,053			
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0			
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0			
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0			
2	Plant-in-Service/Depreciation Base	\$97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585				
3	Less: Accumulated Depreciation	0	(176)	(352)	(528)	(704)	(880)	(1,056)	(1,232)	(1,408)	(1,584)	(1,760)	(1,936)	(2,112)				
4	CWIP - Non-Interest Bearing	255,573	262,563	270,131	271,205	274,970	281,429	281,429	287,462	293,495	299,528	305,561	311,594	317,626				
5	Net Investment (Lines 2 + 3 + 4)	\$353,158	\$359,972	\$367,364	\$368,262	\$371,851	\$378,134	\$377,958	\$383,815	\$389,672	\$395,529	\$401,386	\$407,243	\$413,099				
6	Average Net Investment		\$356,565	\$363,668	\$367,813	\$370,057	\$374,992	\$378,046	\$380,887	\$386,744	\$392,601	\$398,458	\$404,315	\$410,171				
7	Return on Average Net Investment (B)																	
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%	556	567	574	577	585	590	640	650	660	670	680	690	7,439
	b. Equity Component Grossed Up For Taxes	7.92%	2,354	2,401	2,429	2,444	2,476	2,496	2,427	2,464	2,502	2,539	2,576	2,614	29,722			
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0			
8	Investment Expenses																	
	a. Depreciation (C)	2.1695%	176	176	176	176	176	176	176	176	176	176	176	176	2,112			
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0			
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
	d. Property Taxes (D)	0.001703	14	14	14	14	14	14	14	14	14	14	14	14	168			
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0			
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,100	\$3,158	\$3,193	\$3,211	\$3,251	\$3,276	\$3,257	\$3,304	\$3,352	\$3,399	\$3,446	\$3,494	39,441			
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0			
	b. Recoverable Costs Allocated to Demand		3,100	3,158	3,193	3,211	3,251	3,276	3,257	3,304	3,352	3,399	3,446	3,494	39,441			
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A										
11	Demand Jurisdictional Factor		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885				
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13	Retail Demand-Related Recoverable Costs (F)		2,879	2,933	2,966	2,983	3,020	3,043	3,025	3,069	3,114	3,157	3,201	3,245	36,635			
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,879	\$2,933	\$2,966	\$2,983	\$3,020	\$3,043	\$3,025	\$3,069	\$3,114	\$3,157	\$3,201	\$3,245	\$36,635			

Notes:

- (A) N/A
- (B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Form 42 9E

Docket No. 20170007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. ___ (CAM-3)
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Capital Structure and Cost Rates

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$4,664,905	46.35%	0.10500	4.867%	7.924%
PS	-	0.00%	0.00000	0.000%	0.000%
LTD	3,327,189	33.06%	0.05470	1.809%	1.809%
STD	373,704	3.71%	0.00580	0.022%	0.022%
CD-Active	182,948	1.82%	0.02300	0.042%	0.042%
CD-Inactive	1,367	0.01%	0.00000	0.000%	0.000%
ADIT	1,674,675	16.64%	0.00000	0.000%	0.000%
FAS 109	(161,369)	-1.60%	0.00000	0.000%	0.000%
ITC	223	0.00%	0.00000	0.000%	0.000%
Total	\$10,063,642	100.00%		6.739%	9.796%
			Total Debt	1.872%	1.872%
			Total Equity	4.867%	7.924%

May 2016 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$4,711,485,475	44.73%	0.10500	4.697%	7.646%
PS	-	0.00%	0.00000	0.000%	0.000%
LTD	3,931,532,102	37.33%	0.05290	1.975%	1.975%
STD	102,874,989	0.98%	0.00210	0.002%	0.002%
CD-Active	191,024,808	1.81%	0.02260	0.041%	0.041%
CD-Inactive	1,455,315	0.01%	0.00000	0.000%	0.000%
ADIT	1,772,932,910	16.83%	0.00000	0.000%	0.000%
FAS 109	(180,390,549)	-1.71%	0.00000	0.000%	0.000%
ITC	1,967,889	0.02%	0.00000	0.000%	0.000%
Total	\$ 10,532,882,939	100.00%		6.715%	9.664%
			Total Debt	2.018%	2.018%
			Total Equity	4.697%	7.646%

May 2017 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

Docket No. 20170007-EI

Duke Energy Florida

Christopher A. Menendez

Exh. No. __ (CAM-4)

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DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Capital Program Detail

January 2017 - December 2017
Actuals for the Period January 2017 - June 2017
Estimates for the Period July 2017 - December 2017
Docket No. 20170007-EI

For Project: PIPELINE INTEGRITY MANAGEMENT - Alderman Road Fence (Project 3.1a)
 (in Dollars)

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	33,952	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,952	33,952	33,952	33,952	33,952	33,952	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(9,973)	(10,026)	(10,079)	(10,132)	(10,185)	(10,238)	23,662	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (C)	0	0	0	0	0	0	0	22,752	21,842	20,932	20,022	19,112	18,203	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$23,980	\$23,927	\$23,874	\$23,821	\$23,768	\$23,715	\$23,662	\$22,752	\$21,842	\$20,932	\$20,022	\$19,113	\$18,203	
6	Average Net Investment		23,953	23,900	23,847	23,794	23,741	23,688	23,207	22,297	21,387	20,477	19,568	18,658	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	37	37	37	37	37	37	39	37	36	34	33	31	432
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	158	158	157	157	157	156	148	142	136	130	125	119	1,743
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.8857%	53	53	53	53	53	53	0	0	0	0	0	0	318
	b. Amortization (C)		0	0	0	0	0	0	910	910	910	910	910	910	5,460
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9772%	28	28	28	28	28	28	0	0	0	0	0	0	168
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$276	\$276	\$275	\$275	\$275	\$274	\$1,097	\$1,089	\$1,082	\$1,074	\$1,068	\$1,060	\$8,121
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$276	\$276	\$275	\$275	\$275	\$274	\$1,097	\$1,089	\$1,082	\$1,074	\$1,068	\$1,060	\$8,121

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Leak Detection (Project 3.1b)
 (in Dollars)

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	834,342	808,269	782,196	756,123	730,050	703,976	677,903	651,830	625,757	599,684	573,610	547,537	521,464	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$834,342	\$808,269	\$782,196	\$756,123	\$730,050	\$703,976	\$677,903	\$651,830	\$625,757	\$599,684	\$573,610	\$547,537	\$521,464	
6	Average Net Investment		821,306	795,232	769,159	743,086	717,013	690,940	664,867	638,793	612,720	586,647	560,574	534,501	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	1,281	1,240	1,200	1,159	1,118	1,078	1,118	1,074	1,030	986	943	899	13,126
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	5,423	5,251	5,079	4,907	4,735	4,562	4,237	4,070	3,904	3,738	3,572	3,406	52,884
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.5579%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	312,878
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9772%	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$32,777	\$32,564	\$32,352	\$32,139	\$31,926	\$31,713	\$31,428	\$31,217	\$31,007	\$30,797	\$30,588	\$30,378	\$378,888
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$32,777	\$32,564	\$32,352	\$32,139	\$31,926	\$31,713	\$31,428	\$31,217	\$31,007	\$30,797	\$30,588	\$30,378	\$378,888

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (B) Investment amortized over three years as approved in Order No. PSC-16-0535-FOF-EI.
 (C) Investment retired June 2017, and will be amortized over 26 months as described in DEF Witness Menendez's testimony coincident with this filing.

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Controls Upgrade (Project 3.1c)
 (in Dollars)

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	\$636,006	616,130	596,255	576,380	556,505	536,630	516,755	496,879	477,004	457,129	437,254	417,379	397,503	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$636,006	\$616,130	\$596,255	\$576,380	\$556,505	\$536,630	\$516,755	\$496,879	\$477,004	\$457,129	\$437,254	\$417,379	\$397,503	
6	Average Net Investment		626,068	606,193	586,318	566,442	546,567	526,692	506,817	486,942	467,067	447,191	427,316	407,441	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes		7.92%		7.65%										
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)	2.5579%	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	238,502
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9772%	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$24,986	\$24,824	\$24,662	\$24,499	\$24,337	\$24,175	\$23,956	\$23,797	\$23,636	\$23,477	\$23,316	\$23,156	\$288,823
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$24,986	\$24,824	\$24,662	\$24,499	\$24,337	\$24,175	\$23,956	\$23,797	\$23,636	\$23,477	\$23,316	\$23,156	\$288,823

For Project: PIPELINE INTEGRITY MANAGEMENT - Control Room Management (Project 3.1d)
 (in Dollars)

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	101,079	97,920	94,762	91,603	88,444	85,286	82,127	78,968	75,809	72,651	69,492	66,333	63,175	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$101,079	\$97,920	\$94,762	\$91,603	\$88,444	\$85,286	\$82,127	\$78,968	\$75,809	\$72,651	\$69,492	\$66,333	\$63,175	
6	Average Net Investment		99,500	96,341	93,182	90,024	86,865	83,706	80,547	77,389	74,230	71,071	67,913	64,754	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun	1.87%	Jul-Dec	2.02%										
	b. Equity Component Grossed Up For Taxes		7.92%		7.65%										
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)	3.3596%	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	37,905
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9772%	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,971	\$3,945	\$3,919	\$3,893	\$3,868	\$3,843	\$3,807	\$3,782	\$3,757	\$3,731	\$3,706	\$3,681	\$45,900
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,971	\$3,945	\$3,919	\$3,893	\$3,868	\$3,843	\$3,807	\$3,782	\$3,757	\$3,731	\$3,706	\$3,681	\$45,900

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (B) Investment amortized over three years as approved in Order No. PSC-16-0535-FOF-EI.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - TURNER CTs (Project 4.1a)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	1,234,100	1,188,393	1,142,686	1,096,979	1,051,272	1,005,565	959,858	914,151	868,444	822,737	777,030	731,323	685,616	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,234,100	\$1,188,393	\$1,142,686	\$1,096,979	\$1,051,272	\$1,005,565	\$959,858	\$914,151	\$868,444	\$822,737	\$777,030	\$731,323	\$685,616	
6	Average Net Investment		1,211,247	1,165,540	1,119,833	1,074,126	1,028,419	982,712	937,005	891,298	845,591	799,884	754,177	708,470	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	548,484
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes		1.1630%												
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$55,594	\$55,221	\$54,848	\$54,475	\$54,102	\$53,729	\$53,253	\$52,885	\$52,517	\$52,149	\$51,781	\$51,412	\$641,966
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$55,594	\$55,221	\$54,848	\$54,475	\$54,102	\$53,729	\$53,253	\$52,885	\$52,517	\$52,149	\$51,781	\$51,412	\$641,966

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	
3	Less: Accumulated Depreciation	(336,741)	(340,426)	(344,111)	(347,796)	(351,481)	(355,166)	(358,851)	(362,536)	(366,221)	(369,906)	(373,591)	(377,276)	(380,961)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,137,060	\$1,133,375	\$1,129,690	\$1,126,005	\$1,122,320	\$1,118,635	\$1,114,950	\$1,111,265	\$1,107,580	\$1,103,895	\$1,100,210	\$1,096,525	\$1,092,840	
6	Average Net Investment		1,135,217	1,131,532	1,127,847	1,124,162	1,120,477	1,116,792	1,113,107	1,109,422	1,105,737	1,102,052	1,098,367	1,094,682	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes		0.9930%												
	e. Other		1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,640
9	Total System Recoverable Expenses (Lines 7 + 8)		\$14,172	\$14,142	\$14,111	\$14,082	\$14,052	\$14,021	\$13,870	\$13,839	\$13,810	\$13,780	\$13,751	\$13,721	\$167,351
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$14,172	\$14,142	\$14,111	\$14,082	\$14,052	\$14,021	\$13,870	\$13,839	\$13,810	\$13,780	\$13,751	\$13,721	\$167,351

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (B) Investment amortized over three years as approved in Order No. PSC-16-0535-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664
3	Less: Accumulated Depreciation	(943,799)	(952,938)	(962,077)	(971,216)	(980,355)	(989,494)	(998,633)	(1,007,772)	(1,016,911)	(1,026,050)	(1,035,189)	(1,044,328)	(1,053,467)	(1,053,467)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$717,865	\$708,726	\$699,587	\$690,448	\$681,309	\$672,170	\$663,031	\$653,892	\$644,753	\$635,614	\$626,475	\$617,336	\$608,197	
6	Average Net Investment		713,296	704,157	695,018	685,879	676,740	667,601	658,462	649,323	640,184	631,045	621,906	612,767	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	Jul-Dec 2.02%												
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%												
	c. Other														
8	Investment Expenses														
	a. Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.8500%	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,124
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$16,139	\$16,064	\$15,989	\$15,915	\$15,841	\$15,765	\$15,619	\$15,545	\$15,471	\$15,398	\$15,325	\$15,251	\$188,322
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$16,139	\$16,064	\$15,989	\$15,915	\$15,841	\$15,765	\$15,619	\$15,545	\$15,471	\$15,398	\$15,325	\$15,251	\$188,322

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938
3	Less: Accumulated Depreciation	(81,305)	(82,021)	(82,737)	(83,453)	(84,169)	(84,885)	(85,601)	(86,317)	(87,033)	(87,749)	(88,465)	(89,181)	(89,897)	(89,897)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$97,633	\$96,917	\$96,201	\$95,485	\$94,769	\$94,053	\$93,337	\$92,621	\$91,905	\$91,189	\$90,473	\$89,757	\$89,041	
6	Average Net Investment		97,275	96,559	95,843	95,127	94,411	93,695	92,979	92,263	91,547	90,831	90,115	89,399	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	Jul-Dec 2.02%												
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%												
	c. Other														
8	Investment Expenses														
	a. Depreciation	4.8000%	716	716	716	716	716	716	716	716	716	716	716	716	8,592
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9420%	140	140	140	140	140	140	140	140	140	140	140	140	1,680
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,650	\$1,645	\$1,638	\$1,632	\$1,626	\$1,621	\$1,604	\$1,599	\$1,593	\$1,588	\$1,582	\$1,576	\$19,354
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,650	\$1,645	\$1,638	\$1,632	\$1,626	\$1,621	\$1,604	\$1,599	\$1,593	\$1,588	\$1,582	\$1,576	\$19,354

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295
3	Less: Accumulated Depreciation	(198,750)	(200,572)	(202,394)	(204,216)	(206,038)	(207,860)	(209,682)	(211,504)	(213,326)	(215,148)	(216,970)	(218,792)	(220,614)	(220,614)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$531,546	\$529,724	\$527,902	\$526,080	\$524,258	\$522,436	\$520,614	\$518,792	\$516,970	\$515,148	\$513,326	\$511,504	\$509,682	
6	Average Net Investment		530,635	528,813	526,991	525,169	523,347	521,525	519,703	517,881	516,059	514,237	512,415	510,593	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	828	825	822	819	816	813	874	871	868	865	862	859	10,122
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	3,504	3,492	3,480	3,468	3,456	3,444	3,312	3,300	3,288	3,277	3,265	3,253	40,539
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9936%	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9930%	604	604	604	604	604	604	604	604	604	604	604	604	7,248
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,758	\$6,743	\$6,728	\$6,713	\$6,698	\$6,683	\$6,612	\$6,597	\$6,582	\$6,568	\$6,553	\$6,538	\$79,773
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$6,758	\$6,743	\$6,728	\$6,713	\$6,698	\$6,683	\$6,612	\$6,597	\$6,582	\$6,568	\$6,553	\$6,538	\$79,773

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(323,928)	(326,780)	(329,632)	(332,484)	(335,336)	(338,188)	(341,040)	(343,892)	(346,744)	(349,596)	(352,448)	(355,300)	(358,152)	(358,152)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$713,271	\$710,419	\$707,567	\$704,715	\$701,863	\$699,011	\$696,159	\$693,307	\$690,455	\$687,603	\$684,751	\$681,899	\$679,047	
6	Average Net Investment		711,845	708,993	706,141	703,289	700,437	697,585	694,733	691,881	689,029	686,177	683,325	680,473	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	1,110	1,106	1,101	1,097	1,093	1,088	1,168	1,163	1,159	1,154	1,149	1,144	13,532
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	4,700	4,682	4,663	4,644	4,625	4,606	4,427	4,409	4,390	4,372	4,354	4,336	54,208
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.3000%	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.8670%	749	749	749	749	749	749	749	749	749	749	749	749	8,988
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,411	\$9,389	\$9,365	\$9,342	\$9,319	\$9,295	\$9,196	\$9,173	\$9,150	\$9,127	\$9,104	\$9,081	\$110,952
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$9,411	\$9,389	\$9,365	\$9,342	\$9,319	\$9,295	\$9,196	\$9,173	\$9,150	\$9,127	\$9,104	\$9,081	\$110,952

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904
3	Less: Accumulated Depreciation	(633,998)	(641,835)	(649,672)	(657,509)	(665,346)	(673,183)	(681,020)	(688,857)	(696,694)	(704,531)	(712,368)	(720,205)	(728,042)	(728,042)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,982,906	\$2,975,069	\$2,967,232	\$2,959,395	\$2,951,558	\$2,943,721	\$2,935,884	\$2,928,047	\$2,920,210	\$2,912,373	\$2,904,536	\$2,896,699	\$2,888,862	
6	Average Net Investment		2,978,987	2,971,150	2,963,313	2,955,476	2,947,639	2,939,802	2,931,965	2,924,128	2,916,291	2,908,454	2,900,617	2,892,780	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	4,647	4,634	4,622	4,610	4,598	4,586	4,930	4,917	4,904	4,890	4,877	4,864	57,079
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	19,671	19,619	19,567	19,516	19,464	19,412	18,682	18,633	18,583	18,533	18,483	18,433	228,596
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.6000%	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	1.1630%	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	42,060
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$35,660	\$35,595	\$35,531	\$35,468	\$35,404	\$35,340	\$34,954	\$34,892	\$34,829	\$34,765	\$34,702	\$34,639	\$421,779
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$35,660	\$35,595	\$35,531	\$35,468	\$35,404	\$35,340	\$34,954	\$34,892	\$34,829	\$34,765	\$34,702	\$34,639	\$421,779

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435
3	Less: Accumulated Depreciation	(57,450)	(57,691)	(57,932)	(58,173)	(58,414)	(58,655)	(58,896)	(59,137)	(59,378)	(59,619)	(59,860)	(60,101)	(60,342)	(60,342)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$83,984	\$83,743	\$83,502	\$83,261	\$83,020	\$82,779	\$82,538	\$82,297	\$82,056	\$81,815	\$81,574	\$81,333	\$81,092	
6	Average Net Investment		83,864	83,623	83,382	83,141	82,900	82,659	82,418	82,177	81,936	81,695	81,454	81,213	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	131	130	130	130	129	129	139	138	138	137	137	137	1,605
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	554	552	551	549	547	546	525	524	522	521	519	517	6,427
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.0482%	241	241	241	241	241	241	241	241	241	241	241	241	2,892
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	1.3030%	154	154	154	154	154	154	154	154	154	154	154	154	1,848
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,080	\$1,077	\$1,076	\$1,074	\$1,071	\$1,070	\$1,059	\$1,057	\$1,055	\$1,053	\$1,051	\$1,049	\$12,772
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,080	\$1,077	\$1,076	\$1,074	\$1,071	\$1,070	\$1,059	\$1,057	\$1,055	\$1,053	\$1,051	\$1,049	\$12,772

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968
3	Less: Accumulated Depreciation	(161,064)	(162,841)	(164,618)	(166,395)	(168,172)	(169,949)	(171,726)	(173,503)	(175,280)	(177,057)	(178,834)	(180,611)	(182,388)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$233,904	\$232,127	\$230,350	\$228,573	\$226,796	\$225,019	\$223,242	\$221,465	\$219,688	\$217,911	\$216,134	\$214,357	\$212,580	
6	Average Net Investment		233,015	231,238	229,461	227,684	225,907	224,130	222,353	220,576	218,799	217,022	215,245	213,468	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	363	361	358	355	352	350	374	371	368	365	362	359	4,338
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	1,539	1,527	1,515	1,503	1,492	1,480	1,417	1,406	1,394	1,383	1,372	1,360	17,388
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	5.4000%	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	21,324
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9930%	327	327	327	327	327	327	327	327	327	327	327	327	3,924
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,006	\$3,992	\$3,977	\$3,962	\$3,948	\$3,934	\$3,895	\$3,881	\$3,866	\$3,852	\$3,838	\$3,823	\$46,974
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$4,006	\$3,992	\$3,977	\$3,962	\$3,948	\$3,934	\$3,895	\$3,881	\$3,866	\$3,852	\$3,838	\$3,823	\$46,974

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092
3	Less: Accumulated Depreciation	(17,115)	(17,217)	(17,319)	(17,421)	(17,523)	(17,625)	(17,727)	(17,829)	(17,931)	(18,033)	(18,135)	(18,237)	(18,339)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$15,977	\$15,875	\$15,773	\$15,671	\$15,569	\$15,467	\$15,365	\$15,263	\$15,161	\$15,059	\$14,957	\$14,855	\$14,753	
6	Average Net Investment		15,926	15,824	15,722	15,620	15,518	15,416	15,314	15,212	15,110	15,008	14,906	14,804	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	25	25	25	24	24	24	26	26	25	25	25	25	299
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	105	104	104	103	102	102	98	97	96	96	95	94	1,196
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.7000%	102	102	102	102	102	102	102	102	102	102	102	102	1,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1645%	5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$237	\$236	\$236	\$234	\$233	\$233	\$231	\$230	\$228	\$228	\$227	\$226	\$2,779
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$237	\$236	\$236	\$234	\$233	\$233	\$231	\$230	\$228	\$228	\$227	\$226	\$2,779

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947
3	Less: Accumulated Depreciation	\$80,732	77,802	74,872	71,942	69,012	66,082	63,152	60,222	57,292	54,362	51,432	48,502	45,572	45,572
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,446,679	\$2,443,749	\$2,440,819	\$2,437,889	\$2,434,959	\$2,432,029	\$2,429,099	\$2,426,169	\$2,423,239	\$2,420,309	\$2,417,379	\$2,414,449	\$2,411,519	
6	Average Net Investment		2,445,214	2,442,284	2,439,354	2,436,424	2,433,494	2,430,564	2,427,634	2,424,704	2,421,774	2,418,844	2,415,914	2,412,984	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	3,814	3,810	3,805	3,800	3,796	3,791	4,082	4,077	4,072	4,067	4,062	4,057	47,233
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	16,146	16,127	16,107	16,088	16,069	16,049	15,469	15,450	15,432	15,413	15,394	15,376	189,120
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1645%	324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$23,214	\$23,191	\$23,166	\$23,142	\$23,119	\$23,094	\$22,805	\$22,781	\$22,758	\$22,734	\$22,710	\$22,687	\$275,401
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$23,214	\$23,191	\$23,166	\$23,142	\$23,119	\$23,094	\$22,805	\$22,781	\$22,758	\$22,734	\$22,710	\$22,687	\$275,401

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

Line	Description	Beginning of Period	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(66,486)	(67,011)	(67,536)	(68,061)	(68,586)	(69,111)	(69,636)	(70,161)	(70,686)	(71,211)	(71,736)	(72,261)	(72,786)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$223,812	\$223,287	\$222,762	\$222,237	\$221,712	\$221,187	\$220,662	\$220,137	\$219,612	\$219,087	\$218,562	\$218,037	\$217,512	
6	Average Net Investment		223,549	223,024	222,499	221,974	221,449	220,924	220,399	219,874	219,349	218,824	218,299	217,774	
7	Return on Average Net Investment (A)														
	a. Debt Component	Jan-Jun 1.87%	349	348	347	346	345	345	371	370	369	368	367	366	4,291
	b. Equity Component Grossed Up For Taxes	Jul-Dec 7.92%	1,476	1,473	1,469	1,466	1,462	1,459	1,404	1,401	1,398	1,394	1,391	1,388	17,181
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.1722%	525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.8490%	205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,505	\$2,501	\$2,497	\$2,492	\$2,488	\$2,484	\$30,232
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,505	\$2,501	\$2,497	\$2,492	\$2,488	\$2,484	\$30,232

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	
3	Less: Accumulated Depreciation	(38,489)	(38,893)	(39,297)	(39,701)	(40,105)	(40,509)	(40,913)	(41,317)	(41,721)	(42,125)	(42,529)	(42,933)	(43,337)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$123,265	\$122,861	\$122,457	\$122,053	\$121,649	\$121,245	\$120,841	\$120,437	\$120,033	\$119,629	\$119,225	\$118,821	\$118,417	
6	Average Net Investment		123,063	122,659	122,255	121,851	121,447	121,043	120,639	120,235	119,831	119,427	119,023	118,619	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	404	404	404	404	404	404	404	404	404	404	404	404	4,848
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9420%	127	127	127	127	127	127	127	127	127	127	127	127	1,524
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,536	\$1,532	\$1,529	\$1,526	\$1,522	\$1,519	\$1,503	\$1,499	\$1,496	\$1,493	\$1,489	\$1,486	\$18,130
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,536	\$1,532	\$1,529	\$1,526	\$1,522	\$1,519	\$1,503	\$1,499	\$1,496	\$1,493	\$1,489	\$1,486	\$18,130

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	
3	Less: Accumulated Depreciation	(49,561)	(49,919)	(50,277)	(50,635)	(50,993)	(51,351)	(51,709)	(52,067)	(52,425)	(52,783)	(53,141)	(53,499)	(53,857)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$225,786	\$225,428	\$225,070	\$224,712	\$224,354	\$223,996	\$223,638	\$223,280	\$222,922	\$222,564	\$222,206	\$221,848	\$221,490	
6	Average Net Investment		225,607	225,249	224,891	224,533	224,175	223,817	223,459	223,101	222,743	222,385	222,027	221,669	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.5610%	358	358	358	358	358	358	358	358	358	358	358	358	4,296
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9930%	228	228	228	228	228	228	228	228	228	228	228	228	2,736
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,428	\$2,424	\$2,422	\$2,419	\$2,416	\$2,413	\$2,386	\$2,383	\$2,380	\$2,377	\$2,374	\$2,371	\$28,793
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,428	\$2,424	\$2,422	\$2,419	\$2,416	\$2,413	\$2,386	\$2,383	\$2,380	\$2,377	\$2,374	\$2,371	\$28,793

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(43,263)	(43,647)	(44,031)	(44,415)	(44,799)	(45,183)	(45,567)	(45,951)	(46,335)	(46,719)	(47,103)	(47,487)	(47,871)	(47,871)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$155,725	\$155,341	\$154,957	\$154,573	\$154,189	\$153,805	\$153,421	\$153,037	\$152,653	\$152,269	\$151,885	\$151,501	\$151,117	\$151,117
6	Average Net Investment		155,533	155,149	154,765	154,381	153,997	153,613	153,229	152,845	152,461	152,077	151,693	151,309	151,309
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other														
8	Investment Expenses														
	a. Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9930%	165	165	165	165	165	165	165	165	165	165	165	165	1,980
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,819	\$1,815	\$1,812	\$1,809	\$1,806	\$1,803	\$1,783	\$1,780	\$1,776	\$1,774	\$1,771	\$1,767	\$21,515
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,819	\$1,815	\$1,812	\$1,809	\$1,806	\$1,803	\$1,783	\$1,780	\$1,776	\$1,774	\$1,771	\$1,767	\$21,515

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(24,771)	(24,990)	(25,209)	(25,428)	(25,647)	(25,866)	(26,085)	(26,304)	(26,523)	(26,742)	(26,961)	(27,180)	(27,399)	(27,399)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$62,896	\$62,677	\$62,458	\$62,239	\$62,020	\$61,801	\$61,582	\$61,363	\$61,144	\$60,925	\$60,706	\$60,487	\$60,268	\$60,268
6	Average Net Investment		62,787	62,568	62,349	62,130	61,911	61,692	61,473	61,254	61,035	60,816	60,597	60,378	60,378
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other														
8	Investment Expenses														
	a. Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	1.1630%	85	85	85	85	85	85	85	85	85	85	85	85	1,020
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$817	\$815	\$813	\$811	\$810	\$807	\$799	\$797	\$796	\$794	\$792	\$791	\$9,642
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$817	\$815	\$813	\$811	\$810	\$807	\$799	\$797	\$796	\$794	\$792	\$791	\$9,642

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	
3	Less: Accumulated Depreciation	(77,109)	(77,948)	(78,787)	(79,626)	(80,465)	(81,304)	(82,143)	(82,982)	(83,821)	(84,660)	(85,499)	(86,338)	(87,177)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$270,089	\$269,250	\$268,411	\$267,572	\$266,733	\$265,894	\$265,055	\$264,216	\$263,377	\$262,538	\$261,699	\$260,860	\$260,021	
6	Average Net Investment		269,669	268,830	267,991	267,152	266,313	265,474	264,635	263,796	262,957	262,118	261,279	260,440	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9000%	839	839	839	839	839	839	839	839	839	839	839	839	10,068
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.9930%	287	287	287	287	287	287	287	287	287	287	287	287	3,444
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,328	\$3,320	\$3,314	\$3,307	\$3,300	\$3,293	\$3,257	\$3,251	\$3,244	\$3,237	\$3,230	\$3,224	\$39,305
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,328	\$3,320	\$3,314	\$3,307	\$3,300	\$3,293	\$3,257	\$3,251	\$3,244	\$3,237	\$3,230	\$3,224	\$39,305

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	
3	Less: Accumulated Depreciation	(85,567)	(86,354)	(87,141)	(87,928)	(88,715)	(89,502)	(90,289)	(91,076)	(91,863)	(92,650)	(93,437)	(94,224)	(95,011)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$264,017	\$263,230	\$262,443	\$261,656	\$260,869	\$260,082	\$259,295	\$258,508	\$257,721	\$256,934	\$256,147	\$255,360	\$254,573	
6	Average Net Investment		263,623	262,836	262,049	261,262	260,475	259,688	258,901	258,114	257,327	256,540	255,753	254,966	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.7000%	787	787	787	787	787	787	787	787	787	787	787	787	9,444
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.8500%	248	248	248	248	248	248	248	248	248	248	248	248	2,976
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,187	\$3,181	\$3,174	\$3,168	\$3,161	\$3,155	\$3,120	\$3,114	\$3,108	\$3,101	\$3,095	\$3,089	\$37,653
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,187	\$3,181	\$3,174	\$3,168	\$3,161	\$3,155	\$3,120	\$3,114	\$3,108	\$3,101	\$3,095	\$3,089	\$37,653

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - TURNER (Project 7.2g)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	87,069	83,845	80,620	77,395	74,170	70,945	67,721	64,496	61,271	58,046	54,822	51,597	48,372	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$87,069	\$83,845	\$80,620	\$77,395	\$74,170	\$70,945	\$67,721	\$64,496	\$61,271	\$58,046	\$54,822	\$51,597	\$48,372	
6	Average Net Investment		85,457	82,232	79,007	75,783	72,558	69,333	66,108	62,884	59,659	56,434	53,209	49,984	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.2187%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	38,698
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	1.1630%	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,922	\$3,896	\$3,870	\$3,843	\$3,817	\$3,791	\$3,757	\$3,732	\$3,705	\$3,680	\$3,653	\$3,627	\$45,291
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,922	\$3,896	\$3,870	\$3,843	\$3,817	\$3,791	\$3,757	\$3,732	\$3,705	\$3,680	\$3,653	\$3,627	\$45,291

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	
3	Less: Accumulated Depreciation	(\$51,114)	(51,537)	(51,960)	(52,383)	(52,806)	(53,229)	(53,652)	(54,075)	(54,498)	(54,921)	(55,344)	(55,767)	(56,190)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$330,446	\$330,023	\$329,600	\$329,177	\$328,754	\$328,331	\$327,908	\$327,485	\$327,062	\$326,639	\$326,216	\$325,793	\$325,370	
6	Average Net Investment		330,234	329,811	329,388	328,965	328,542	328,119	327,696	327,273	326,850	326,427	326,004	325,581	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.3299%	423	423	423	423	423	423	423	423	423	423	423	423	5,076
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.8060%	256	256	256	256	256	256	256	256	256	256	256	256	3,072
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,375	\$3,371	\$3,368	\$3,364	\$3,360	\$3,358	\$3,318	\$3,314	\$3,312	\$3,308	\$3,304	\$3,301	\$40,053
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,375	\$3,371	\$3,368	\$3,364	\$3,360	\$3,358	\$3,318	\$3,314	\$3,312	\$3,308	\$3,304	\$3,301	\$40,053

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (B) Investment amortized over three years as approved in Order No. PSC-16-0535-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	
3	Less: Accumulated Depreciation	(\$75,953)	(80,377)	(84,801)	(89,225)	(93,649)	(98,073)	(102,497)	(106,921)	(111,345)	(115,769)	(120,193)	(124,617)	(129,041)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,073,147	\$2,068,723	\$2,064,299	\$2,059,875	\$2,055,451	\$2,051,027	\$2,046,603	\$2,042,179	\$2,037,755	\$2,033,331	\$2,028,907	\$2,024,483	\$2,020,059	
6	Average Net Investment		2,070,935	2,066,511	2,062,087	2,057,663	2,053,239	2,048,815	2,044,391	2,039,967	2,035,543	2,031,119	2,026,695	2,022,271	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other														
8	Investment Expenses														
	a. Depreciation	2.4700%	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1703%	305	305	305	305	305	305	305	305	305	305	305	305	3,660
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$21,634	\$21,598	\$21,562	\$21,526	\$21,490	\$21,454	\$21,193	\$21,158	\$21,122	\$21,086	\$21,051	\$21,015	\$255,889
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$21,634	\$21,598	\$21,562	\$21,526	\$21,490	\$21,454	\$21,193	\$21,158	\$21,122	\$21,086	\$21,051	\$21,015	\$255,889

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$123,975	\$343,221	\$714,692	\$821,897	\$1,866,578	\$2,782,730	\$2,836,408	\$4,055,478	\$3,328,279	\$3,900,185	\$2,888,801	\$1,962,563	\$25,624,808
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	
3	Less: Accumulated Depreciation	(\$24,923)	(25,683)	(26,443)	(27,203)	(27,963)	(28,723)	(29,483)	(30,243)	(31,003)	(31,763)	(32,523)	(33,283)	(34,043)	
4	CWIP - Non-Interest Bearing	905,951	1,029,927	1,373,148	2,087,840	2,909,737	4,776,315	7,559,045	10,395,453	14,450,931	17,779,210	21,679,395	24,568,196	26,530,759	
5	Net Investment (Lines 2 + 3 + 4)	\$1,495,038	\$1,618,253	\$1,960,714	\$2,674,647	\$3,495,784	\$5,361,602	\$8,143,572	\$10,979,220	\$15,033,938	\$18,361,457	\$22,260,882	\$25,148,923	\$27,110,726	
6	Average Net Investment		1,556,646	1,789,484	2,317,681	3,085,215	4,428,693	6,752,587	9,561,396	13,006,579	16,697,697	20,311,169	23,704,902	26,129,824	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other														
8	Investment Expenses														
	a. Depreciation	1.4860%	760	760	760	760	760	760	760	760	760	760	760	760	9,120
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1703%	87	87	87	87	87	87	87	87	87	87	87	87	1,044
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$13,554	\$15,454	\$19,766	\$26,031	\$36,998	\$55,969	\$77,849	\$105,594	\$135,321	\$164,422	\$191,753	\$211,281	\$1,053,992
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$13,554	\$15,454	\$19,766	\$26,031	\$36,998	\$55,969	\$77,849	\$105,594	\$135,321	\$164,422	\$191,753	\$211,281	\$1,053,992

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998
3	Less: Accumulated Depreciation	(\$55,201)	(56,562)	(57,923)	(59,284)	(60,645)	(62,006)	(63,367)	(64,728)	(66,089)	(67,450)	(68,811)	(70,172)	(71,533)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$605,797	\$604,436	\$603,075	\$601,714	\$600,353	\$598,992	\$597,631	\$596,270	\$594,909	\$593,548	\$592,187	\$590,826	\$589,465	
6	Average Net Investment		605,117	603,756	602,395	601,034	599,673	598,312	596,951	595,590	594,229	592,868	591,507	590,146	
7	Return on Average Net Investment (A)														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1703%	94	94	94	94	94	94	94	94	94	94	94	94	1,128
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,395	\$6,384	\$6,373	\$6,362	\$6,350	\$6,339	\$6,263	\$6,251	\$6,240	\$6,230	\$6,219	\$6,207	\$75,613
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$6,395	\$6,384	\$6,373	\$6,362	\$6,350	\$6,339	\$6,263	\$6,251	\$6,240	\$6,230	\$6,219	\$6,207	\$75,613

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

Line	Description	Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904
3	Less: Accumulated Depreciation	(\$29,347)	(30,388)	(31,429)	(32,470)	(33,511)	(34,552)	(35,593)	(36,634)	(37,675)	(38,716)	(39,757)	(40,798)	(41,839)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$476,557	\$475,516	\$474,475	\$473,434	\$472,393	\$471,352	\$470,311	\$469,270	\$468,229	\$467,188	\$466,147	\$465,106	\$464,065	
6	Return on Average Net Investment (A)		476,037	474,996	473,955	472,914	471,873	470,832	469,791	468,750	467,709	466,668	465,627	464,586	
7	Return on Average Net Investment														
	a. Debt Component		1.87%	2.02%											
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	d. Property Taxes	0.1703%	72	72	72	72	72	72	72	72	72	72	72	72	864
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,999	\$4,990	\$4,982	\$4,974	\$4,965	\$4,956	\$4,897	\$4,888	\$4,879	\$4,872	\$4,863	\$4,854	\$59,119
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$4,999	\$4,990	\$4,982	\$4,974	\$4,965	\$4,956	\$4,897	\$4,888	\$4,879	\$4,872	\$4,863	\$4,854	\$59,119

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 DIRECT TESTIMONY OF

3 TIMOTHY HILL

4 ON BEHALF OF

5 DUKE ENERGY FLORIDA, LLC

6 DOCKET NO. 20170007-EI

7 August 4, 2017

8

9 **Q. Please state your name and business address.**

10 A. My name is Timothy Hill. My business address is 400 South Tryon Street, Charlotte, NC
11 28202.

12

13 **Q. By whom are you employed?**

14 A. I am employed by Duke Energy Corporation (“Duke Energy”) as Regional General Manager for
15 the Coal Combustion Products (“CCP”) Group - Operations & Maintenance. Duke Energy
16 Florida, LLC (“DEF” or the “Company”) is a fully owned subsidiary of Duke Energy.

17

18 **Q. Have you previously filed testimony before this Commission in Docket No. 20170007-
19 EI?**

20 A. Yes, I provided direct testimony on April 3, 2017.

21

22 **Q. Has your job description, education, background and professional experience changed
23 since that time?**

24 A. No.

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Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between 2017 actual/estimated cost projections and original 2017 cost projections for environmental compliance costs associated with DEF’s Coal Combustion Residual (“CCR”) Rule compliance project.

Q. Please explain the variance between actual/estimated project expenditures and original projections for CCR (Project 18) O&M for the period January 2017 through December 2017.

A. O&M expenditures for CCR are expected to be \$59k or 14% higher than projected. This is due to higher than anticipated costs associated with FGD blowdown pond closure.

Q. Please explain the variance between actual/estimated project expenditures and original projections for CCR (Project 18) capital for the period January 2017 through December 2017.

A. Capital expenditures for CCR are expected to be \$141k or 69% lower than originally planned. This is due to fewer CCR wells being required than initially forecasted.

Q. Does this conclude your testimony?

A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
JEFFREY SWARTZ
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20170007-EI
August 4, 2017

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes, I provided direct testimony on April 3, 2017.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between 2017 actual/estimated cost projections and original 2017 cost projections for environmental compliance costs associated with FPSC-approved environmental

1 programs under my responsibility. These programs include the CAIR/CAMR
2 Crystal River (CR) Program (Project 7.4) and Mercury & Air Toxics Standards
3 (MATS) – Crystal River 1&2 Program (Project 17.2).

4
5 **Q. How do actual/estimated O&M project expenditures compare with original**
6 **projections for the CAIR/CAMR Crystal River (CR) Program (Project 7.4)**
7 **for the period January 2017 through December 2017?**

8 A. O&M expenditures are expected to be approximately \$967k or 3% lower than
9 originally projected due to lower than anticipated limestone expense, and
10 temporary staffing vacancies which are expected to be filled later in the year.

11
12 **Q. How do actual/estimated capital project expenditures compare with**
13 **original projections for the CAIR/CAMR Crystal River (CR) Conditions of**
14 **Certification Program (Project 7.4) for the period January 2017 through**
15 **December 2017?**

16 A. Capital expenditures are expected to be approximately \$8.4M or 25% lower than
17 originally projected. This is due to finalizing the Waste Water Treatment design
18 and engineering later than originally projected. As a result, some capital
19 expenditures originally projected in 2017 are now expected to occur in 2018.

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

22 A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
PATRICIA Q. WEST
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20170007-EI
August 4, 2017

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 First Avenue North,
St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes, I provided direct testimony on April 3, 2017.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between 2017 actual/estimated cost projections and original 2017 cost projections for environmental compliance costs associated with FPSC-approved programs

1 under my responsibility. These programs include the Substation Environmental
2 Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a),
3 Distribution System Environmental Investigation, Remediation and Pollution
4 Prevention Program (Project 2), Pipeline Integrity Management (PIM) (Project
5 3), Above Ground Secondary Containment (Project 4), Phase II Cooling Water
6 Intake – 316(b) (Project 6), CAIR/CAMR - Peaking (Project 7.2), Best
7 Available Retrofit Technology (BART) (Project 7.5), Arsenic Groundwater
8 Standard (Project 8), Sea Turtle Coastal Street Lighting Program (Project 9),
9 Underground Storage Tanks (Project 10), Modular Cooling Towers (Project 11),
10 Thermal Discharge Permanent Cooling Tower (Project 11.1), Greenhouse Gas
11 Inventory and Reporting (Project 12), Mercury Total Daily Maximum Loads
12 Monitoring (Project 13), Hazardous Air Pollutants Information Collection
13 Request (ICR) Program (Project 14), Effluent Limitation Guidelines Program
14 (Project 15.1), National Pollutant Discharge Elimination System (NPDES)
15 (Project 16) and Mercury and Air Toxics Standards (MATS) – Crystal River
16 (CR) 4&5 (Project 17) for the period January 2017 through December 2017.

17

18 **Q. Please explain the variance between actual/estimated project expenditures**
19 **and original projections for Substation Environmental Investigation,**
20 **Remediation and Pollution Prevention Program (Projects 1 & 1a) for the**
21 **period January 2017 through December 2017.**

22 A. O&M expenditures for the substation system program are estimated to be \$207k
23 or 21% higher than originally projected. The variance is due to additional work

1 at the Holder Substation, and several distribution projects completed in 2017
2 that were originally anticipated to continue into 2018.

3

4 **Q. Please explain the variance between actual/estimated project expenditures**
5 **and original projections for Distribution System Environmental**
6 **Investigation, Remediation and Pollution Prevention Program (Project 2)**
7 **for the period January 2017 through December 2017.**

8 A. O&M expenditures for the distribution system program are estimated to be \$36k
9 or 100% higher than originally forecasted. DEF conducted four groundwater
10 quality monitoring events and installed one recovery well point at the 7100
11 Sunset Way, St. Petersburg Beach location.

12

13 **Q. Please explain the variance between actual/estimated project expenditures**
14 **and original projections for the Pipeline Integrity Program (Project 3) for**
15 **the period January 2017 through December 2017.**

16 A. O&M expenditures for the pipeline integrity management program are estimated
17 to be \$246k or 100% less than originally projected. This is due to the pipeline
18 being retired and deregulated; no expenditures are expected for 2017.

19

20 **Q. Please explain the variance between actual/estimated project expenditures**
21 **and original projections for CAIR/CAMR - Peaking (Project 7.2) for the**
22 **period January 2017 through December 2017.**

23 A. O&M expenditures for CAIR/CAMR - Peaking are projected to be \$92k or
24 100% lower than originally projected due to rule changes in late 2016, which

1 eliminated both the requirement for CT units to report emissions data to the
2 Environmental Protection Agency (“EPA”) and the performance of Appendix E
3 testing.

4
5 **Q. Please explain the variance between actual/estimated project expenditures**
6 **and original projections for Sea Turtle – Coastal Street Lighting (Project 9)**
7 **for the period January 2017 through December 2017.**

8 A. O&M expenditures for Sea Turtle – Coastal Street Lighting are expected to be
9 \$450 or 100% lower than forecasted. Capital is expected to be \$500 or 100%
10 lower than forecasted. Turtle nesting season has recently begun and DEF has
11 not received any requests from Gulf County or Pinellas County Code
12 Enforcement of any issues regarding new lighting fixtures.

13
14 **Q. Please provide an update on Effluent Limitation Guidelines (“ELG”) and**
15 **DEF’s Effluent Limitation Guidelines Program (Project 15.1).**

16 A. On November 23, 2015, EPA published the final revision to the ELG
17 establishing technology-based national standards for effluent waste streams.
18 The rule went into effect on January 4, 2016 and applies to all steam electric
19 generating stations. The new limits must be incorporated into affected stations’
20 NPDES permits with a compliance timeframe between November 1, 2018 and
21 December 31, 2023. On April 25, 2017, EPA issued an administrative stay
22 postponing the compliance dates in the rule. On June 6, 2017, EPA published in
23 the Federal Register its proposal to postpone certain compliance dates in the

1 rule. On August 12, 2017, EPA will inform the Fifth Circuit Court of Appeals
2 of the portions of the rule, if any, it intends to reconsider.

3

4 Pending the August 12, 2017, EPA decision, the ELG Project has been
5 temporarily placed on hold awaiting further clarification of the rule. The
6 original forecast was \$4.1M for 2017; DEF expects 2017 expenditures to be
7 approximately \$111k.

8

9 **Q. Please provide an update of DEF's National Pollution Discharge
10 Elimination System ("NPDES") Program (Project 16).**

11 A. The NPDES Project is expected to be \$10k or 13% lower than originally
12 forecasted due to the retirement of the Suwannee Steam Units. The effluent
13 discharge was eliminated with the units' retirement; therefore, the Whole
14 Effluent Toxicity ("WET") testing requirement was removed in the NPDES
15 permit revision issued in May 2017.

16

17 **Q. Please provide an update of 316(b) regulations.**

18 A. The 316(b) rule became effective October 15, 2014, to minimize impingement
19 and entrainment of fish and aquatic life drawn into cooling systems at power
20 plants and factories. There are seven impingement options. Entrainment
21 compliance is site specific (mesh screen or closed-cycle cooling). Litigation of
22 the 316(b) rule continues.

23 The regulation primarily applies to facilities that commenced construction on or
24 before January 17, 2002, and to new units at existing facilities that are built to

1 increase the generating capacity of the facility. All facilities that withdraw
2 greater than 2 million gallons per day from waters of the U.S. and where twenty-
3 five percent (25%) of the withdrawn water is used for cooling purposes are
4 subject to the regulation.

5 Per the final rule, required 316(b) studies and information submittals will be tied
6 to NPDES permit renewals. For permits that expire within 45 months of the
7 effective date of the final rule, certain information must be submitted with the
8 renewal application. Other information, including field study results, will be
9 required to be submitted pursuant to a schedule included in the re-issued NPDES
10 permit.

11 For NPDES permits that expire more than 45 months from the effective date of
12 the rule, all information, including study results, is required to be submitted as
13 part of the renewal application.

14

15 **Q. Please provide an update on Carbon Regulations.**

16 A. For existing Units, On October 23, 2015, EPA published the final New Source
17 Performance Standards (“NSPS”) for CO2 emissions from existing fossil fuel-
18 fired electric generating units (also known as the “Clean Power Plan” or “CPP”).
19 The final CPP established state-specific emission goals; for Florida, the goals
20 included a phased approach beginning in 2022, ending with a rate goal of 919 lb.
21 CO2/MWh annual average for the period 2030 and beyond. Alternatively, the
22 state could adopt a mass emissions approach culminating in a 2030 target of
23 105,094,704 tons (existing units) or 106,641,595 tons (existing plus new units).
24 The final CPP was challenged by 27 states and a number of industry groups,

1 with oral arguments held before the D.C. Circuit Court of Appeals on September
2 27, 2016. In addition, on February 9, 2016, the U.S. Supreme Court placed a
3 stay on the CPP until all litigation is completed.

4 Also, on October 23, 2015, EPA published the final NSPS for CO2 emissions
5 for new, modified, and reconstructed fossil fuel-fired EGUs. The rule includes
6 emission limits of 1,400 lb. CO2/MWh for new coal-fired units and 1,000 lb.
7 CO2/MWh for new natural gas combined-cycle units. This rule has also been
8 challenged and is currently on appeal to the D.C. Circuit Court of Appeals.

9
10 On March 28, 2017, President Trump signed an Executive Order (“EO”) entitled
11 “Promoting Energy Independence and Economic Growth.” The EO directs
12 federal agencies to “immediately review existing regulations that potentially
13 burden the development or use of domestically produced energy resources and
14 appropriately suspend, revise, or rescind those that unduly burden the
15 development of domestic energy resources.” The EO specifically directs the
16 EPA to review the following rules and determine whether to suspend, revise, or
17 rescind those rules:

- 18 • The final CO2 emission standards for existing power plants (CPP);
- 19 • The final CO2 emission standards for new power plants (CO2 NSPS);
- 20 • The proposed Federal Plan and Model Trading Rules that accompanied
21 the CPP.

22 In response to the EO, the Department of Justice filed motions with the D.C.
23 Circuit Court to stay the litigation of both the CPP and the CO2 NSPS rules
24 while each is reviewed by EPA. As a result, the D.C. Circuit granted a 60-day

1 abeyance of the CPP litigation. Neither the EO nor the abeyance change the
2 current status of the CPP which is under a legal hold by the U.S. Supreme Court.
3 With regard to the CO2 NSPS, that rule will remain in effect pending the
4 outcome of EPA’s review.

5 On June 29, 2017, the U.S. Department of Justice provided a status report on
6 EPA’s regulatory review of the CPP to the D.C. Circuit. In the report, DOJ
7 requested that the litigation remain in abeyance pending the conclusion of
8 EPA’s anticipated rulemaking.

9 DEF does not expect to incur ECRC costs in 2017 related to carbon regulations.

10

11 **Q. Please provide an update on the Coal Combustion Residual (CCR) Rule.**

12 A. The CCR rule was published in the Federal Register on April 17, 2015, and
13 became effective on October 17, 2015. The rule has specific compliance
14 impacts on the ash landfill, gypsum storage pad and FGD lined blowdown ponds
15 at the Crystal River site. DEF’s planned 2017 compliance activities and their
16 associated cost projections are provided by Mr. Timothy Hill.

17

18 **Q. Please provide an update on the Mercury and Air Toxics Standards**
19 **(MATS) Rule.**

20 A. On June 29, 2015, the U. S. Supreme Court ruled that it was unreasonable for
21 EPA to refuse to consider costs in determining that regulation of electric
22 generating units was “appropriate and necessary” under Clean Air Act section
23 112. The Court remanded the case back to the D.C. Circuit Court of Appeals for
24 further proceedings consistent with its opinion. In turn, on December 15, 2015

1 the D.C. Circuit Court of Appeals remanded the MATS rule to EPA without
2 vacatur. On April 15, 2016 EPA issued the final “Supplemental Findings that it
3 is Appropriate and Necessary to Regulate Hazardous Air Pollutants from Coal-
4 and Oil-Fired Electric Utility Steam Generating Units.” Petitions have been
5 filed with the D.C. Circuit Court challenging EPA’s findings. In the interim, the
6 MATS rule will remain in effect pending any additional action by the D.C.
7 Circuit.

8

9 **Q. Please provide an update on the National Ambient Air Quality Standards**
10 **(NAAQS).**

11 A. The EPA set new 1-hour health-based NO₂ and SO₂ standards in 2010. In mid-
12 2013, the EPA finalized SO₂ non-attainment designations for two small areas in
13 Florida outside DEF’s service territory. The EPA deferred making any other
14 designations until late 2017. On August 21, 2015, the EPA published a final
15 “data requirements” rule that establishes requirements for additional ambient air
16 quality monitoring and/or modeling that will be used for future area
17 designations. FDEP modeled the area surrounding the Crystal River facility and
18 determined that future operation will not cause a nonattainment issue. This
19 finding was provided to EPA on January 13, 2017, as part of the FDEP's Data
20 Requirements Rule package submittal. On July 3, 2017, EPA published a final
21 rule approving attainment plans for the two non-attainment areas outside of
22 DEF’s service territory.

23

1 On October 26, 2015, the EPA published a revised ozone NAAQS, making the
2 standard more stringent by changing it from 75 parts per billion (ppb) to 70 ppb.
3 Currently the entire state of Florida is in compliance with this new standard.

4
5 **Q. Please provide an update on the Waters of the United States (WOTUS)**
6 **Rule.**

7 A. On June 29, 2015, the EPA and the Army Corps of Engineers (“Corps”)
8 published the final Clean Water Rule that significantly expands the definition of
9 the Waters of the United States (“WOTUS”). On October 9, 2015, the U.S.
10 Court of Appeals for the Sixth Circuit granted a nationwide stay of the rule
11 effective through the conclusion of the judicial review process. On February 22,
12 2016, the court issued an opinion that it has jurisdiction and is the appropriate
13 venue to hear the merits of legal challenges to the rule; however, that decision is
14 being contested, and the timeframe for resolution is unknown at this time. On
15 June 27, 2017, the EPA and the Corps released a pre-publication version of a
16 proposed rule to repeal the 2015 WOTUS rule and re-codify the definition of
17 WOTUS which is currently in place. The official version was published in the
18 Federal Register on July 27, 2017; the comment period expires on August 28,
19 2017. Until the new rule goes into effect, new WOTUS jurisdictional
20 determinations will be made by the Corps using the previous WOTUS
21 definition.

22
23 **Q. Does this conclude your testimony?**

24 A. Yes.