



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

August 24, 2018

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. 20180007-EI*

Dear Ms. Stauffer:

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

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2019 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Christopher A. Menendez and Exhibit Nos. ___ (CAM-5) and ___(CAM-6);
- Direct Testimony of Timothy Hill;
- Direct Testimony of Jeffrey Swartz and Exhibit No. ___(JS-1); and
- Direct Testimony of 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
Matt.Bernier@duke-energy.com

MRB/mw
Enclosures

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause

Docket No. 20180007-EI

Dated: August 24, 2018

**DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL
OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2019
ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS**

Duke Energy Florida, LLC ("DEF" or the "Company"), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause ("ECRC") factors for the period January 2019 to December 2019. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of \$9,258,985. This consists of the final true-up over-recovery of \$4,814,791 for the period from January 2017 through December 2017 and an estimated true-up over-recovery of \$4,444,194 for the current period of January 2018 through December 2018. Documentation supporting the total true-up over-recovery is provided in the testimony of Christopher A. Menendez and Exhibit No. __ (CAM-3) submitted on July 25, 2018, and Mr. Menendez's testimony and Exhibit No. __ (CAM-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2018 through December 2018 are presented in the July 25, 2018, pre-filed testimonies of Timothy Hill, Jeffrey Swartz, and Patricia Q. West.

2. As explained in Mr. Menendez's testimony submitted with this Petition and shown on Form 42-1P of Mr. Menendez's Exhibit No. __ (CAM-5), the total projected jurisdictional capital and O&M costs for the period January 2019 through December 2019 are \$55,815,494. Projected costs for specific ECRC programs for the period January 2019 through

December 2019 are presented in the pre-filed testimonies of Mr. Hill, Mr. Menendez, Mr. Swartz, and Ms. West, submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2019 to December 2019, which are designed to recover the 2017 final true-up, 2018 actual/estimated true-up, and projected 2019 costs, are presented for the Commission's review and approval in Mr. Menendez's testimony and supporting exhibits submitted with this Petition.

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

WHEREFORE, DEF respectfully requests that the Commission approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2019 through December 2019 as set forth in the testimony and supporting exhibits of Mr. Menendez filed contemporaneously with this Petition.

RESPECTFULLY SUBMITTED this 24th day of August, 2018.

s/Matthew R. Bernier

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 24th day of August, 2018.

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. 20180007-EI

August 24, 2018

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. 20180007-EI?

A. Yes. I provided direct testimony on April 2, 2018 and July 25, 2018.

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

A. No.

Q. What is the purpose of your testimony?

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

1 revenue requirements and Environmental Cost Recovery Clause (“ECRC”)
2 factors for customer billings for the period January 2019 through December
3 2019. My testimony also addresses capital and O&M expenses for DEF’s
4 environmental compliance activities for the year 2019.

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

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

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

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

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

18
19 **Q. Please summarize your testimony.**

20 A. My testimony supports the approval of an average ECRC billing factor of 0.142
21 cents per kWh which includes projected jurisdictional capital and O&M revenue
22 requirements for the period January 2019 through December 2019 of
23 approximately \$55.8 million associated with a total of 18 environmental

1 projects, and a true-up over-recovery provision of approximately \$9.3 million
2 from prior periods. My testimony also supports that projected environmental
3 expenditures for 2019 are appropriate for recovery through the ECRC.

4

5 **Q. What is the total recoverable revenue requirement for the period January**
6 **2019 through December 2019?**

7 A. The total recoverable revenue requirement including true-up amounts and
8 revenue taxes is approximately \$55.8 million as shown on Form 42-1P line 5 of
9 Exhibit No. __ (CAM-5).

10

11 **Q. What is the total true-up to be applied for the period January 2019 through**
12 **December 2019?**

13 A. The total true-up applicable to this period is an over-recovery of approximately
14 \$9.3 million. This amount consists of the final true-up over-recovery of
15 approximately \$4.8 million for the period January 2017 through December
16 2017, and an estimated true-up over-recovery of approximately \$4.4 million for
17 the current period of January 2018 through December 2018. The detailed
18 calculation supporting the 2018 estimated true-up was provided on Forms 42-1E
19 through 42-8E of Exhibit No. __ (CAM-3) filed with the Commission on July
20 25, 2018.

21

1 **Q. How will Flue Gas Desulfurization (“FGD”) Blowdown Pond Closure costs**
2 **(Coal Combustion Residual (“CCR”) Project 18) be allocated to rate**
3 **classes?**

4 A. Consistent with CCR O&M costs approved in Order No. PSC-2015-0536-FOF-
5 EI, DEF proposes that O&M costs associated with the FGD Blowdown Pond
6 Closure be allocated to rate classes on an energy basis.

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

11 A. Yes, the following ECRC programs were previously approved by the
12 Commission:

13
14 The Substation and Distribution System Programs (Project 1 & 2) were
15 previously approved in Order No. PSC-2002-1735-FOF-EI.

16
17 The Pipeline Integrity Management Program (Project 3) and the Above Ground
18 Tank Secondary Containment Program (Project 4) were previously approved in
19 Order No. PSC-2003-1348-FOF-EI.

20
21 The recovery of sulfur dioxide (SO₂) Emission Allowances (Project 5) was
22 previously approved in Order No. PSC-1995-0450-FOF-EI, however, the costs
23 were moved to the ECRC docket from the Fuel docket beginning January 1,

1 2004 at the request of Staff to be consistent with the other Florida investor
2 owned utilities.

3
4 CAIR was replaced by the Cross-State Air pollution Rule on January 1, 2015.
5 Consistent with Order No. PSC-2011-0553-FOF-EI, DEF treated the costs
6 associated with unusable NOx emission allowances as a regulatory asset and
7 amortized it over three (3) years, beginning January 1, 2015, until fully
8 recovered December 31, 2017, with a return on the unamortized investment.

9
10 The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously
11 approved in Order No. PSC-2004-0990-PAA-EI and PSC-2018-0014-FOF-EI.

12
13 DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the
14 Commission as a prudent and reasonable means of complying with the Clean
15 Air Interstate Rule and related regulatory requirements in Order No. PSC-2007-
16 0922-FOF-EI.

17
18 The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting
19 Program (Project 9) and Underground Storage Tanks Program (Project 10) were
20 previously approved in Order No. PSC-2005-1251-FOF-EI.

21
22 The Modular Cooling Tower Project (Project 11) was previously approved in
23 Order No. PSC-2007-0722-FOF-EI.

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

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

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

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

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

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

The Mercury & Air Toxic Standards (MATS) Program (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously

1 approved in Order Nos. PSC-2011-0553-FOF-EI, PSC-2012-0432-PAA-EI and
2 PSC-2014-0173-PAA-EI.

3

4 The Coal Combustion Residual (CCR) Rule was previously approved in Order
5 No. PSC-2015-0536-FOF-EI.

6

7 **Q. What capital structure, components and cost rates did DEF rely on to**
8 **calculate the revenue requirement rate of return for the period January**
9 **2019 through December 2019?**

10 A. DEF used the capital structure, components and cost rates consistent with the
11 language in Order No. PSC-2012-0425-PAA-EU. As such, DEF used the rates
12 contained in its May 2018 Earnings Surveillance Report Weighted Average Cost
13 of Capital. These rates are shown on Form 42-8P, Exhibit No. ____ (CAM-5).
14 Form 42-8P includes the derivation of debt and equity components used in the
15 Return on Average Net Investment, Form 42-4P lines 7a and b.

16

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

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

22

1 **Q. Have you prepared schedules showing the calculation of the recoverable**
2 **O&M project costs for 2019?**

3 A. Yes. Form 42-2P of Exhibit No. __ (CAM-5) summarizes recoverable
4 jurisdictional O&M cost estimates for these projects of approximately \$39.4
5 million.

6

7 **Q. Have you prepared schedules showing the calculation of the recoverable**
8 **capital project costs for 2019?**

9 A. Yes. Form 42-3P of Exhibit No. __ (CAM-5) summarizes recoverable
10 jurisdictional capital cost estimates for these projects of approximately \$25.6
11 million. Form 42-4P pages 1 through 18 show detailed calculations of these
12 costs.

13

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

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

18

19 **Q. What are the total projected jurisdictional costs for environmental**
20 **compliance projects for the year 2019?**

21 A. The total jurisdictional capital and O&M costs to be recovered through the
22 ECRC are approximately \$65.0 million. The costs are calculated on Form 42-1P
23 line 1c of Exhibit No. __ (CAM-5).

1

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

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

11

12 **Q. What are DEF’s proposed 2018 ECRC billing factors by the various rate**
 13 **classes and delivery voltages?**

14 A. The calculation of DEF’s proposed ECRC factors for 2019 customer billings is
 15 shown on Form 42-7P in Exhibit No. ____(CAM-5) as follows:

RATE CLASS	ECRC FACTORS 12CP & 1/13AD
Residential	0.143 cents/kWh
General Service Non-Demand @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.143 cents/kWh 0.142 cents/kWh 0.140 cents/kWh
General Service 100% Load Factor	0.141 cents/kWh

General Service Demand		
@ Secondary Voltage	0.141 cents/kWh	
@ Primary Voltage	0.140 cents/kWh	
@ Transmission Voltage	0.138 cents/kWh	
Curtailable		
@ Secondary Voltage	0.137 cents/kWh	
@ Primary Voltage	0.136 cents/kWh	
@ Transmission Voltage	0.134 cents/kWh	
Interruptible		1
@ Secondary Voltage	0.138 cents/kWh	2
@ Primary Voltage	0.137 cents/kWh	3
@ Transmission Voltage	0.135 cents/kWh	4
		5
Lighting	0.138 cents/kWh	6

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

9 A. DEF is requesting that its proposed ECRC billing factors be effective with the
10 first bill group for January 2019 and continue through the last bill group for
11 December 2019.

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

14 A. Yes.

Docket No. 20180007-EI

Duke Energy Florida, LLC

Witness: C. A. Menendez

Exh. No. __ (CAM-5)

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

**January 2019 - December 2019
Calculation of Projected Period Amount**

Docket No. 20180007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Form 42-1P

Docket No. 20180007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
Page 2 of 48

Line	Energy (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)	Total (\$)
1 Total Jurisdictional Rev Req for the Projected Period					
a Projected O&M Activities (Form 42-2P, Lines 7 through 9)	\$38,716,265	\$286,781	\$8,314	\$388,899	\$39,400,259
b Projected Capital Projects (Form 42-3P, Lines 7 through 9)	22,759,995	0	1,114	2,872,954	25,634,063
c Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	<u>61,476,260</u>	<u>286,781</u>	<u>9,428</u>	<u>3,261,852</u>	<u>65,034,322</u>
2 True-up for Estimated Over/(Under) Recovery for the Current Period January 2018 - December 2018 (Form 42-2E, Line 5 + 6 + 10)	3,285,584	(44,029)	(60,694)	1,263,334	4,444,195
3 Final True-up for the Period January 2017 - December 2017 (Form 42-1A, Line 3)	<u>4,316,829</u>	<u>109,895</u>	<u>35,386</u>	<u>352,681</u>	<u>4,814,791</u>
4 Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2019 - December 2019 (Line 1 - Line 2 - Line 3)	<u>53,873,847</u>	<u>220,915</u>	<u>34,737</u>	<u>1,645,837</u>	<u>55,775,336</u>
5 Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	<u>\$53,912,636</u>	<u>\$221,074</u>	<u>\$34,762</u>	<u>\$1,647,022</u>	<u>\$55,815,494</u>

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Form 42-2P

Docket No. 20180007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
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O&M Activities
(in Dollars)

Line	Description	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	O&M Activities - System													
1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	\$33,957	\$34,067	\$34,175	\$34,080	\$34,065	\$34,082	\$33,999	\$34,043	\$34,059	\$34,014	\$33,987	\$33,975	\$408,504
1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	0	0	2,000	0	0	2,000	0	0	2,000	0	0	2,000	8,000
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	2,128	1,658	1,030	1,068	1,675	1,833	1,936	2,002	1,899	1,765	1,905	1,585	20,482
6	Phase II Cooling Water Intake 316(b) - Base	0	26,700	0	26,700	0	26,700	0	26,700	0	26,700	0	26,700	160,200
6a	Phase II Cooling Water Intake 316(b) - Intm	0	23,100	0	23,100	0	23,100	0	23,100	0	23,100	0	23,100	138,600
7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River - Base	1,561,483	1,476,583	1,452,583	1,307,783	1,334,783	1,215,683	1,215,683	1,215,683	1,215,683	1,215,683	1,215,683	1,214,783	15,642,100
7.4	CAIR/CAMR Crystal River - Energy	1,601,769	1,403,283	1,136,206	1,152,727	1,412,678	1,481,623	1,526,625	1,555,454	1,511,630	1,454,052	1,514,214	1,377,126	17,127,387
7.4	CAIR/CAMR Crystal River - A&G	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	125,297
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	241,700	241,700	241,700	241,700	241,700	241,700	241,700	241,700	241,700	241,700	241,700	241,700	2,900,394
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	0	0	37,500	0	0	37,500	0	0	37,500	0	0	37,500	150,000
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	100	100	50	50	50	0	0	350
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	0	0	0	9,500	5,500	5,100	0	0	0	5,500	0	0	25,600
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	48,000	598,000
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	60,000	0	0	0	0	0	0	0	0	0	0	0	60,000
18	Coal Combustion Residual (CCR) Rule - Energy	340,318	340,318	340,318	340,318	348,118	344,318	344,118	344,318	348,118	342,318	353,318	341,318	4,127,212
2	Total O&M Activities - Recoverable Costs	\$3,901,796	\$3,607,850	\$3,305,953	\$3,197,417	\$3,438,960	\$3,474,179	\$3,424,601	\$3,503,492	\$3,453,080	\$3,405,323	\$3,421,247	\$3,358,227	\$41,492,125
3	Recoverable Costs Allocated to Energy	2,295,915	2,036,958	1,769,253	1,795,312	2,059,670	2,124,572	2,164,377	2,193,474	2,153,346	2,095,334	2,161,136	2,009,728	24,859,075
4	Recoverable Costs Allocated to Demand - Transm	33,957	34,067	34,175	34,080	34,065	34,082	33,999	34,043	34,059	34,014	33,987	33,975	408,504
	Recoverable Costs Allocated to Demand - Distrib	0	0	2,000	0	0	2,100	100	50	2,050	50	0	2,000	8,350
	Recoverable Costs Allocated to Demand - Prod-Base	1,561,483	1,503,283	1,490,083	1,334,483	1,334,783	1,279,883	1,215,683	1,242,383	1,253,183	1,242,383	1,215,683	1,278,983	15,952,300
	Recoverable Costs Allocated to Demand - Prod-Intm	0	23,100	0	23,100	0	23,100	0	23,100	0	23,100	0	23,100	138,600
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Costs Allocated to Demand - A&G	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	125,297
5	Retail Energy Jurisdictional Factor	0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
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)	2,231,908	2,001,516	1,716,545	1,734,860	1,984,809	2,042,689	2,079,640	2,109,733	2,081,800	2,030,137	2,112,833	1,943,828	24,070,298
8	Jurisdictional Demand Recoverable Costs - Transm (B)	23,839	23,916	23,992	23,925	23,915	23,927	23,868	23,899	23,910	23,879	23,860	23,851	286,781
	Jurisdictional Demand Recoverable Costs - Distrib (B)	0	0	1,991	0	0	2,091	100	50	2,041	50	0	1,991	8,314
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,450,384	1,396,325	1,384,064	1,239,535	1,239,813	1,188,820	1,129,187	1,153,988	1,164,019	1,153,988	1,129,187	1,187,984	14,817,294
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	0	16,794	0	16,794	0	16,794	0	16,794	0	16,794	0	16,794	100,764
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdictional Demand Recoverable Costs - A&G (B)	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	116,808
9	Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	\$3,715,865	\$3,448,285	\$3,136,326	\$3,024,848	\$3,258,271	\$3,284,055	\$3,242,529	\$3,314,198	\$3,281,504	\$3,234,582	\$3,275,614	\$3,184,182	\$39,400,259

Notes:

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Form 42-3P

Docket No. 20180007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
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Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	\$52,469	\$52,141	\$51,815	\$51,488	\$51,161	\$50,834	\$50,508	\$50,187	\$0	\$0	\$0	\$0	\$410,604
4.1	Above Ground Tank Secondary Containment - Peaking	120,374	119,893	119,423	73,369	73,187	73,003	72,821	72,636	72,454	72,268	72,087	71,903	1,013,418
4.2	Above Ground Tank Secondary Containment - Base	18,970	18,950	18,931	18,911	18,892	18,872	18,852	18,832	18,813	18,793	18,774	18,751	226,341
4.3	Above Ground Tank Secondary Containment - Intm	2,109	2,105	2,101	2,098	2,095	2,092	2,088	2,085	2,081	2,078	2,074	2,071	25,077
5	SO2/NOX Emissions Allowances - Energy	21,161	21,149	21,141	21,134	21,125	21,113	21,101	21,088	21,075	21,063	21,051	21,040	253,241
6	Phase II Cooling Water Intake 316(b) - Base	8,740	9,437	10,135	10,832	11,627	12,538	13,475	14,554	17,745	23,100	28,642	34,184	195,009
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	16,903	16,856	16,813	13,557	13,534	13,513	13,491	13,467	13,447	13,423	13,400	13,380	171,784
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	526,077	531,591	644,305	649,075	651,904	654,004	654,768	654,296	653,605	652,914	652,224	651,535	7,576,298
7.4	CAIR/CAMR Crystal River AFUDC - Energy	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	92,111
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distrib	92	92	92	92	92	92	93	94	95	95	95	95	1,119
10.1	Underground Storage Tanks - Base	1,219	1,218	1,216	1,214	1,212	1,210	1,208	1,206	1,204	1,203	1,200	1,198	14,508
10.2	Underground Storage Tanks - Intm	572	571	570	568	567	565	564	563	561	560	559	557	6,777
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	9,437	9,425	9,412	9,400	9,388	9,376	9,363	9,351	9,339	9,327	9,314	9,302	112,434
16	National Pollutant Discharge Elimination System (NPDES) - Intm	118,895	118,661	118,428	118,195	117,962	117,728	117,495	117,262	117,029	116,797	116,563	116,330	1,411,345
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	28,860	28,818	28,775	28,731	28,689	28,645	28,603	28,559	28,516	28,474	28,430	28,388	343,492
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,101,737	1,100,154	1,098,569	1,096,985	1,095,400	1,093,816	1,092,232	1,090,648	1,089,063	1,087,478	1,085,894	1,084,310	13,116,280
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	191,023	190,566	190,108	189,652	189,194	188,737	188,281	187,823	187,366	186,909	186,452	185,995	2,262,111
18	Coal Combustion Residual (CCR) Rule - Base	3,432	3,522	3,613	3,703	3,793	3,884	3,974	4,064	4,155	4,245	4,335	4,426	47,146
2	Total Investment Projects - Recoverable Costs	\$2,229,746	\$2,232,825	\$2,343,123	\$2,296,680	\$2,297,498	\$2,297,698	\$2,296,593	\$2,294,391	\$2,244,224	\$2,246,403	\$2,248,770	\$2,251,141	\$27,279,095
3	Recoverable Costs Allocated to Energy	1,350,457	1,348,363	1,346,269	1,344,178	1,342,084	1,339,987	1,337,893	1,335,794	1,333,696	1,331,600	1,329,503	1,327,409	16,067,235
	Recoverable Costs Allocated to Distribution Demand	92	92	92	92	92	92	93	94	95	95	95	95	1,119
4	Recoverable Costs Allocated to Demand - Production - Base	567,875	574,143	687,612	693,135	696,816	699,884	701,640	702,303	704,861	709,582	714,489	719,396	8,171,736
	Recoverable Costs Allocated to Demand - Production - Intermediate	174,045	173,478	172,914	172,349	171,785	171,219	170,655	170,097	119,671	119,435	119,196	118,958	1,853,803
	Recoverable Costs Allocated to Demand - Production - Peaking	137,277	136,749	136,236	86,926	86,721	86,516	86,312	86,103	85,901	85,691	85,487	85,283	1,185,202
5	Retail Energy Jurisdictional Factor	0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
7	Jurisdictional Energy Recoverable Costs (B)	1,312,808	1,324,902	1,306,162	1,298,917	1,293,305	1,288,343	1,285,514	1,284,797	1,289,383	1,290,167	1,299,788	1,283,883	15,557,968
	Jurisdictional Demand Recoverable Costs - Distribution (B)	92	92	92	92	92	92	93	94	95	95	95	95	1,114
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	527,471	533,293	638,688	643,818	647,238	650,087	651,718	652,334	654,710	659,095	663,653	668,211	7,590,317
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	126,536	126,124	125,714	125,303	124,893	124,481	124,071	123,665	87,004	86,833	86,659	86,486	1,347,770
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	131,682	131,175	130,683	83,383	83,186	82,990	82,794	82,593	82,400	82,198	82,003	81,807	1,136,893
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	\$2,098,588	\$2,115,586	\$2,201,339	\$2,151,513	\$2,148,713	\$2,145,992	\$2,144,190	\$2,143,483	\$2,113,592	\$2,118,388	\$2,132,197	\$2,120,481	\$25,634,063

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Form 42-4P
Page 1 of 18

Docket No. 20180007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclo Pipeline - Intermediate (Project 3.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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 (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (G)	400,142	350,124	300,107	250,090	200,073	150,056	100,039	50,021	(0)	(0)	(0)	(0)	(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)	\$400,142	\$350,125	\$300,107	\$250,090	\$200,073	\$150,056	\$100,039	\$50,022	\$0	\$0	\$0	\$0	\$0	
6	Average Net Investment		\$375,133	\$325,116	\$275,099	\$225,082	\$175,065	\$125,047	\$75,030	\$25,011	\$0	\$0	\$0	\$0	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	651	564	478	391	304	217	130	44	0	0	0	0	2,779
	b. Equity Component Grossed Up For Taxes	5.76%	1,801	1,560	1,320	1,080	840	600	361	121	0	0	0	0	7,683
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (G)		50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,022	0	0	0	0	400,142
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$52,469	\$52,141	\$51,815	\$51,488	\$51,161	\$50,834	\$50,508	\$50,187	\$0	\$0	\$0	\$0	\$410,604
	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		\$52,469	\$52,141	\$51,815	\$51,488	\$51,161	\$50,834	\$50,508	\$50,187	\$0	\$0	\$0	\$0	\$410,604
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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)		38,147	37,908	37,671	37,433	37,196	36,958	36,721	36,487	0	0	0	0	298,521
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$38,147	\$37,908	\$37,671	\$37,433	\$37,196	\$36,958	\$36,721	\$36,487	\$0	\$0	\$0	\$0	\$298,521

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) N/A
- (D) N/A
- (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-2016-0535-FOF-EI. Project 3.1a amortized over 26 months as approved in Order No. PSC-2018-0014-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	\$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	(\$3,410,676)	(\$3,438,745)	(\$3,466,814)	(\$3,494,883)	(\$3,522,952)	(\$3,551,021)	(\$3,579,090)	(\$3,607,159)	(\$3,635,228)	(\$3,663,297)	(\$3,691,366)	(\$3,719,435)	(\$3,747,504)	(\$3,747,504)
3a	Regulatory Asset Balance (G)	137,132	91,425	45,718	0	0	0	0	0	0	0	0	0	0	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)	\$5,961,660	\$5,887,884	\$5,814,108	\$5,740,321	\$5,712,252	\$5,684,183	\$5,656,114	\$5,628,045	\$5,599,976	\$5,571,907	\$5,543,838	\$5,515,769	\$5,487,700	
6	Average Net Investment		\$5,924,772	\$5,850,996	\$5,777,214	\$5,726,286	\$5,698,217	\$5,670,148	\$5,642,079	\$5,614,010	\$5,585,941	\$5,557,872	\$5,529,803	\$5,501,734	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	10,284	10,157	10,029	9,940	9,891	9,842	9,794	9,744	9,697	9,648	9,600	9,550	118,176
	b. Equity Component Grossed Up For Taxes	5.76%	28,438	28,084	27,731	27,484	27,351	27,216	27,082	26,947	26,812	26,675	26,542	26,408	326,770
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	336,828
	b. Amortization (G)		45,707	45,707	45,718	0	0	0	0	0	0	0	0	0	137,132
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$120,374	\$119,893	\$119,423	\$73,369	\$73,187	\$73,003	\$72,821	\$72,636	\$72,454	\$72,268	\$72,087	\$71,903	\$1,013,418
	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		\$120,374	\$119,893	\$119,423	\$73,369	\$73,187	\$73,003	\$72,821	\$72,636	\$72,454	\$72,268	\$72,087	\$71,903	\$1,013,418
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	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)		115,468	115,006	114,555	70,378	70,204	70,027	69,853	69,675	69,501	69,322	69,149	68,972	972,111
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$115,468	\$115,006	\$114,555	\$70,378	\$70,204	\$70,027	\$69,853	\$69,675	\$69,501	\$69,322	\$69,149	\$68,972	\$972,111

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Project 4.1a amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039
3	Less: Accumulated Depreciation	(9,151)	(12,183)	(15,215)	(18,247)	(21,279)	(24,311)	(27,343)	(30,375)	(33,407)	(36,439)	(39,471)	(42,503)	(45,535)	
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)	\$2,389,888	\$2,386,856	\$2,383,824	\$2,380,792	\$2,377,760	\$2,374,728	\$2,371,696	\$2,368,664	\$2,365,632	\$2,362,600	\$2,359,568	\$2,356,536	\$2,353,504	
6	Average Net Investment		\$2,388,372	\$2,385,340	\$2,382,308	\$2,379,276	\$2,376,244	\$2,373,212	\$2,370,180	\$2,367,148	\$2,364,116	\$2,361,084	\$2,358,052	\$2,355,020	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	4,145	4,140	4,135	4,130	4,125	4,120	4,114	4,109	4,104	4,099	4,094	4,087	49,402
	b. Equity Component Grossed Up For Taxes	5.76%	11,464	11,449	11,435	11,420	11,406	11,391	11,377	11,362	11,348	11,333	11,319	11,303	136,607
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	36,384
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$18,970	\$18,950	\$18,931	\$18,911	\$18,892	\$18,872	\$18,852	\$18,832	\$18,813	\$18,793	\$18,774	\$18,751	\$226,341
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$18,970	\$18,950	\$18,931	\$18,911	\$18,892	\$18,872	\$18,852	\$18,832	\$18,813	\$18,793	\$18,774	\$18,751	\$226,341
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	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)		17,620	17,602	17,584	17,565	17,548	17,529	17,511	17,492	17,474	17,456	17,438	17,417	210,237
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,620	\$17,602	\$17,584	\$17,565	\$17,548	\$17,529	\$17,511	\$17,492	\$17,474	\$17,456	\$17,438	\$17,417	\$210,237

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297
3	Less: Accumulated Depreciation	(\$79,086)	(79,611)	(80,136)	(80,661)	(81,186)	(81,711)	(82,236)	(82,761)	(83,286)	(83,811)	(84,336)	(84,861)	(85,386)	
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)	\$211,212	\$210,687	\$210,162	\$209,637	\$209,112	\$208,587	\$208,062	\$207,537	\$207,012	\$206,487	\$205,962	\$205,437	\$204,912	
6	Average Net Investment		\$210,949	\$210,424	\$209,899	\$209,374	\$208,849	\$208,324	\$207,799	\$207,274	\$206,749	\$206,224	\$205,699	\$205,174	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	366	365	364	363	363	362	361	360	359	358	357	356	4,334
	b. Equity Component Grossed Up For Taxes	5.76%	1,013	1,010	1,007	1,005	1,002	1,000	997	995	992	990	987	985	11,983
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$2,109	\$2,105	\$2,101	\$2,098	\$2,095	\$2,092	\$2,088	\$2,085	\$2,081	\$2,078	\$2,074	\$2,071	\$25,077
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,109	\$2,105	\$2,101	\$2,098	\$2,095	\$2,092	\$2,088	\$2,085	\$2,081	\$2,078	\$2,074	\$2,071	\$25,077
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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)		1,533	1,530	1,527	1,525	1,523	1,521	1,518	1,516	1,513	1,511	1,508	1,506	18,232
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,533	\$1,530	\$1,527	\$1,525	\$1,523	\$1,521	\$1,518	\$1,516	\$1,513	\$1,511	\$1,508	\$1,506	\$18,232

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total	
1	Working Capital Dr (Cr)															
	a. 0158150 SO ₂ Emission Allowance Inventory	\$3,239,111	\$3,236,950	\$3,235,260	\$3,234,197	\$3,233,097	\$3,231,389	\$3,229,524	\$3,227,556	\$3,225,520	\$3,223,588	\$3,221,791	\$3,219,853	\$3,218,236	\$3,218,236	
	b. 0254020 Auctioned SO ₂ Allowance	(216)	(184)	(151)	(118)	(85)	(52)	(19)	13	46	79	112	145	178	178	
	c. 0158170 NOx Emission Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Total Working Capital	\$3,238,895	\$3,236,767	\$3,235,109	\$3,234,079	\$3,233,012	\$3,231,337	\$3,229,505	\$3,227,569	\$3,225,567	\$3,223,667	\$3,221,903	\$3,219,998	\$3,218,413	\$3,218,413	
3	Average Net Investment		\$3,237,831	\$3,235,938	\$3,234,594	\$3,233,546	\$3,232,175	\$3,230,421	\$3,228,537	\$3,226,568	\$3,224,617	\$3,222,785	\$3,220,950	\$3,219,206		
4	Return on Average Net Working Capital Balance (B)															
	a. Debt Component		2.08%	5,620	5,617	5,615	5,613	5,611	5,607	5,604	5,601	5,597	5,594	5,591	5,588	67,258
	b. Equity Component Grossed Up For Taxes		5.76%	15,541	15,532	15,526	15,521	15,514	15,506	15,497	15,487	15,478	15,469	15,460	15,452	185,983
5	Total Return Component (C)			\$21,161	\$21,149	\$21,141	\$21,134	\$21,125	\$21,113	\$21,101	\$21,088	\$21,075	\$21,063	\$21,051	\$21,040	253,241
6	Expense Dr (Cr)															
	a. 0509030 SO ₂ Allowance Expense		\$2,161	\$1,690	\$1,062	\$1,101	\$1,707	\$1,865	\$1,968	\$2,035	\$1,932	\$1,798	\$1,937	\$1,618	20,876	
	b. 0407426 Amortization Expense		(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(394)	
	c. 0 509212 NOx Allowance Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Net Expense (D)		2,128	1,658	1,030	1,068	1,675	1,833	1,936	2,002	1,899	1,765	1,905	1,585	20,482	
8	Total System Recoverable Expenses (Lines 5 + 7)		\$23,289	\$22,807	\$22,171	\$22,202	\$22,800	\$22,946	\$23,037	\$23,090	\$22,974	\$22,828	\$22,956	\$22,625	273,723	
	a. Recoverable costs allocated to Energy		\$23,289	\$22,807	\$22,171	\$22,202	\$22,800	\$22,946	\$23,037	\$23,090	\$22,974	\$22,828	\$22,956	\$22,625	273,723	
	b. Recoverable costs allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
9	Energy Jurisdictional Factor		0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721		
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
11	Retail Energy-Related Recoverable Costs (E)		\$22,640	\$22,410	\$21,510	\$21,454	\$21,971	\$22,061	\$22,135	\$22,209	\$22,211	\$22,118	\$22,442	\$21,883	265,043	
12	Retail Demand-Related Recoverable Costs (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 22,640	\$ 22,410	\$ 21,510	\$ 21,454	\$ 21,971	\$ 22,061	\$ 22,135	\$ 22,209	\$ 22,211	\$ 22,118	\$ 22,442	\$ 21,883	\$ 265,043	

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 5 is reported on Capital Schedule
- (D) Line 7 is reported on O&M Schedule
- (E) Line 8a x Line 9
- (F) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$106,657	\$106,657	\$106,657	\$106,657	\$136,832	\$141,973	\$144,547	\$185,811	\$790,815	\$847,912	\$847,912	\$847,912	\$4,370,340
	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	1,283,982	1,390,639	1,497,295	1,603,952	1,710,609	1,847,441	1,989,414	2,133,961	2,319,772	3,110,587	3,958,498	4,806,410	5,654,322	
5	Net Investment (Lines 2 + 3 + 4)	\$1,283,982	\$1,390,639	\$1,497,295	\$1,603,952	\$1,710,609	\$1,847,441	\$1,989,414	\$2,133,961	\$2,319,772	\$3,110,587	\$3,958,498	\$4,806,410	\$5,654,322	
6	Average Net Investment		\$1,337,310	\$1,443,967	\$1,550,624	\$1,657,280	\$1,779,025	\$1,918,427	\$2,061,687	\$2,226,866	\$2,715,179	\$3,534,542	\$4,382,454	\$5,230,366	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	2,321	2,506	2,692	2,877	3,088	3,330	3,579	3,865	4,713	6,135	7,607	9,079	51,792
	b. Equity Component Grossed Up For Taxes	5.76%	6,419	6,931	7,443	7,955	8,539	9,208	9,896	10,689	13,032	16,965	21,035	25,105	143,217
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	1.4860%	0	0	0	0	0	0	0	0	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	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)		\$8,740	\$9,437	\$10,135	\$10,832	\$11,627	\$12,538	\$13,475	\$14,554	\$17,745	\$23,100	\$28,642	\$34,184	195,009
	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		8,740	9,437	10,135	10,832	11,627	12,538	13,475	14,554	17,745	23,100	28,642	34,184	195,009
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	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)		8,118	8,766	9,414	10,061	10,800	11,646	12,516	13,518	16,482	21,456	26,604	31,752	181,133
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,118	\$8,766	\$9,414	\$10,061	\$10,800	\$11,646	\$12,516	\$13,518	\$16,482	\$21,456	\$26,604	\$31,752	\$181,133

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	\$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	\$1,802,096
3	Less: Accumulated Depreciation	(\$451,809)	(455,223)	(458,637)	(462,051)	(465,465)	(468,879)	(472,293)	(475,707)	(479,121)	(482,535)	(485,949)	(489,363)	(492,777)	
3a	Regulatory Asset Balance (G)	9,674	6,449	3,224	0	0	0	0	0	0	0	0	0	0	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)	\$1,359,962	\$1,353,323	\$1,346,684	\$1,340,046	\$1,336,632	\$1,333,218	\$1,329,804	\$1,326,390	\$1,322,976	\$1,319,562	\$1,316,148	\$1,312,734	\$1,309,320	
6	Average Net Investment		\$1,356,642	\$1,350,003	\$1,343,365	\$1,338,339	\$1,334,925	\$1,331,511	\$1,328,097	\$1,324,683	\$1,321,269	\$1,317,855	\$1,314,441	\$1,311,027	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	2,356	2,342	2,331	2,324	2,316	2,312	2,306	2,298	2,294	2,287	2,281	2,277	27,724
	b. Equity Component Grossed Up For Taxes	5.76%	6,512	6,479	6,448	6,423	6,408	6,391	6,375	6,359	6,343	6,326	6,309	6,293	76,666
	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	3,224	0	0	0	0	0	0	0	0	0	9,674
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$16,903	\$16,856	\$16,813	\$13,557	\$13,534	\$13,513	\$13,491	\$13,467	\$13,447	\$13,423	\$13,400	\$13,380	171,784
	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		\$16,903	\$16,856	\$16,813	\$13,557	\$13,534	\$13,513	\$13,491	\$13,467	\$13,447	\$13,423	\$13,400	\$13,380	171,784
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	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)		16,214	16,169	16,128	13,004	12,982	12,962	12,941	12,918	12,899	12,876	12,854	12,835	164,782
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,214	\$16,169	\$16,128	\$13,004	\$12,982	\$12,962	\$12,941	\$12,918	\$12,899	\$12,876	\$12,854	\$12,835	\$164,782

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Project 7.2g amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$834,226	\$868,932	\$859,616	\$568,540	\$355,994	\$350,116	\$66,587	\$0	\$0	\$0	\$0	\$0	\$3,904,011	
	b. Clearings to Plant		0	0	77,833,623	568,540	355,994	350,116	66,587	0	0	0	0	0		
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0		
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0		
2	Plant-in-Service/Depreciation Base	\$3,930,012	\$3,930,012	\$3,930,012	\$81,763,635	\$82,332,175	\$82,688,169	\$83,038,285	\$83,104,872	\$83,104,872	\$83,104,872	\$83,104,872	\$83,104,872	\$83,104,872		
3	Less: Accumulated Depreciation	(\$367,488)	(\$375,074)	(\$382,660)	(\$486,630)	(\$591,304)	(\$696,419)	(\$801,968)	(\$907,599)	(\$1,013,230)	(\$1,118,861)	(\$1,224,492)	(\$1,330,123)	(\$1,435,754)		
4	CWIP - Non-Interest Bearing	75,270,849	76,105,075	76,974,007	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
5	Net Investment (Lines 2 + 3 + 4)	\$78,833,373	\$79,660,013	\$80,521,359	\$81,277,005	\$81,740,871	\$81,991,750	\$82,236,317	\$82,197,273	\$82,091,642	\$81,986,011	\$81,880,380	\$81,774,749	\$81,669,118		
6	Average Net Investment		\$79,246,693	\$80,090,686	\$80,899,182	\$81,508,938	\$81,866,311	\$82,114,034	\$82,216,795	\$82,144,458	\$82,038,827	\$81,933,196	\$81,827,565	\$81,721,934		
7	Return on Average Net Investment (B)															
	a. Debt Component		2.08%	137,559	139,024	140,427	141,486	142,107	142,536	142,715	142,589	142,405	142,222	142,039	141,856	1,696,965
	b. Equity Component Grossed Up For Taxes		5.76%	380,374	384,423	388,305	391,231	392,947	394,135	394,628	394,282	393,775	393,267	392,760	392,254	4,692,381
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
	a. Depreciation (C)		7,586	7,586	103,970	104,674	105,115	105,549	105,631	105,631	105,631	105,631	105,631	105,631	1,068,266	
	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	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D)		558	558	11,603	11,684	11,735	11,784	11,794	11,794	11,794	11,794	11,794	11,794	118,686	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$526,077	\$531,591	\$644,305	\$649,075	\$651,904	\$654,004	\$654,768	\$654,296	\$653,605	\$652,914	\$652,224	\$651,535	7,576,298	
	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		\$526,077	\$531,591	\$644,305	\$649,075	\$651,904	\$654,004	\$654,768	\$654,296	\$653,605	\$652,914	\$652,224	\$651,535	7,576,298	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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		
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)		488,647	493,768	598,463	602,893	605,521	607,472	608,181	607,743	607,101	606,459	605,818	605,178	7,037,244	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$488,647	\$493,768	\$598,463	\$602,893	\$605,521	\$607,472	\$608,181	\$607,743	\$607,101	\$606,459	\$605,818	\$605,178	\$7,037,244	

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0154401 Ammonia Inventory	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	\$89,922	89,922
	b. 0154200 Limestone Inventory	\$1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539	1,084,539
2	Total Working Capital	\$1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461
3	Average Net Investment		1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	1,174,461	
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		2.08%	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	\$24,464
	b. Equity Component Grossed Up For Taxes		5.76%	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	67,647
5	Total Return Component (B)		7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	7,676	92,111
6	Expense Dr (Cr)														
	a. 0502010 Ammonia Expense		391,667	391,667	391,667	391,667	391,667	391,667	391,667	391,667	391,667	391,667	391,667	391,667	4,700,000
	b. 0502040 Limestone Expense		683,574	536,217	337,341	349,716	543,765	595,551	629,362	650,929	618,329	575,332	620,328	517,962	6,658,407
	c. 0502050 Dibasic Acid Expense		6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	80,000
	d. 0502070 Gypsum Disposal/Sale		234,695	183,566	115,365	119,511	185,413	202,572	213,763	221,025	209,801	195,221	210,386	175,663	2,266,980
	e. 0502040 Hydrated Lime Expense		283,333	283,333	283,333	283,333	283,333	283,333	283,333	283,333	283,333	283,333	283,333	283,333	3,400,000
	f. 0502300 Caustic Expense		1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
7	Net Expense (C)		1,601,769	1,403,283	1,136,206	1,152,727	1,412,678	1,481,623	1,526,625	1,555,454	1,511,630	1,454,052	1,514,214	1,377,126	17,127,387
8	Total System Recoverable Expenses (Lines 5 + 7)		\$1,609,445	\$1,410,959	\$1,143,882	\$1,160,403	\$1,420,354	\$1,489,298	\$1,534,301	\$1,563,130	\$1,519,306	\$1,461,728	\$1,521,890	\$1,384,802	\$17,219,498
	a. Recoverable Costs Allocated to Energy		1,609,445	1,410,959	1,143,882	1,160,403	1,420,354	1,489,298	1,534,301	1,563,130	1,519,306	1,461,728	1,521,890	1,384,802	17,219,498
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Energy Jurisdictional Factor		0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		1,564,576	1,386,409	1,109,805	1,121,330	1,368,730	1,431,899	1,474,232	1,503,454	1,468,826	1,416,246	1,487,874	1,339,393	16,672,773
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 1,564,576	\$ 1,386,409	\$ 1,109,805	\$ 1,121,330	\$ 1,368,730	\$ 1,431,899	\$ 1,474,232	\$ 1,503,454	\$ 1,468,826	\$ 1,416,246	\$ 1,487,874	\$ 1,339,393	\$ 16,672,773

Notes:

- (A) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$50	\$100	\$100	\$100	\$50	\$0	\$0	\$400
	b. Clearings to Plant		0	0	0	0	0	50	100	100	100	50	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$11,924	11,924	11,924	11,924	11,924	11,924	11,974	12,074	12,174	12,274	12,324	12,324	12,324	
3	Less: Accumulated Depreciation	(3,703)	(3,733)	(3,763)	(3,793)	(3,823)	(3,853)	(3,883)	(3,914)	(3,945)	(3,976)	(4,007)	(4,038)	(4,069)	
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)	\$8,221	\$8,191	\$8,161	\$8,131	\$8,101	\$8,071	\$8,091	\$8,160	\$8,229	\$8,298	\$8,317	\$8,286	\$8,255	
6	Average Net Investment		\$8,206	\$8,176	\$8,146	\$8,116	\$8,086	\$8,081	\$8,126	\$8,195	\$8,264	\$8,308	\$8,302	\$8,271	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	14	14	14	14	14	14	14	14	14	14	14	14	168
	b. Equity Component Grossed Up For Taxes	5.76%	39	39	39	39	39	39	39	39	40	40	40	40	472
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.0658%	30	30	30	30	30	30	31	31	31	31	31	31	366
	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	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	10	10	10	10	10	113
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$92	\$92	\$92	\$92	\$92	\$92	\$93	\$94	\$95	\$95	\$95	\$95	1,119
	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		\$92	\$92	\$92	\$92	\$92	\$92	\$93	\$94	\$95	\$95	\$95	\$95	1,119
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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)		92	92	92	92	92	92	93	94	95	95	95	95	1,114
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$92	\$92	\$92	\$92	\$92	\$92	\$93	\$94	\$95	\$95	\$95	\$95	\$1,114

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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		
3	Less: Accumulated Depreciation	(46,000)	(46,296)	(46,592)	(46,888)	(47,184)	(47,480)	(47,776)	(48,072)	(48,368)	(48,664)	(48,960)	(49,256)	(49,552)		
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)	\$122,941	\$122,645	\$122,349	\$122,053	\$121,757	\$121,461	\$121,165	\$120,869	\$120,573	\$120,277	\$119,981	\$119,685	\$119,389		
6	Average Net Investment		\$122,793	\$122,497	\$122,201	\$121,905	\$121,609	\$121,313	\$121,017	\$120,721	\$120,425	\$120,129	\$119,833	\$119,537		
7	Return on Average Net Investment (B)															
	a. Debt Component		2.08%	213	213	212	212	211	211	210	210	209	209	208	207	2,525
	b. Equity Component Grossed Up For Taxes		5.76%	589	588	587	585	584	582	581	579	578	577	575	574	6,979
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
	a. Depreciation (C) 2.1000%		296	296	296	296	296	296	296	296	296	296	296	296	3,552	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	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	1,452	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,219	\$1,218	\$1,216	\$1,214	\$1,212	\$1,210	\$1,208	\$1,206	\$1,204	\$1,203	\$1,200	\$1,198	14,508	
	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		\$1,219	\$1,218	\$1,216	\$1,214	\$1,212	\$1,210	\$1,208	\$1,206	\$1,204	\$1,203	\$1,200	\$1,198	14,508	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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		
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)		1,132	1,131	1,129	1,128	1,126	1,124	1,122	1,120	1,118	1,117	1,115	1,113	13,476	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,132	\$1,131	\$1,129	\$1,128	\$1,126	\$1,124	\$1,122	\$1,120	\$1,118	\$1,117	\$1,115	\$1,113	\$13,476	

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(29,093)	(29,296)	(29,499)	(29,702)	(29,905)	(30,108)	(30,311)	(30,514)	(30,717)	(30,920)	(31,123)	(31,326)	(31,529)	(31,529)
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)	\$46,913	\$46,710	\$46,507	\$46,304	\$46,101	\$45,898	\$45,695	\$45,492	\$45,289	\$45,086	\$44,883	\$44,680	\$44,477	\$44,477
6	Average Net Investment		\$46,812	\$46,609	\$46,406	\$46,203	\$46,000	\$45,797	\$45,594	\$45,391	\$45,188	\$44,985	\$44,782	\$44,579	\$44,579
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	81	81	81	80	80	79	79	79	78	78	78	77	951
	b. Equity Component Grossed Up For Taxes	5.76%	225	224	223	222	221	220	219	218	217	216	215	214	2,634
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.2000%	203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$572	\$571	\$570	\$568	\$567	\$565	\$564	\$563	\$561	\$560	\$559	\$557	6,777
	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		\$572	\$571	\$570	\$568	\$567	\$565	\$564	\$563	\$561	\$560	\$559	\$557	6,777
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	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	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)		416	415	414	413	412	411	410	409	408	407	406	405	4,927
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$416	\$415	\$414	\$413	\$412	\$411	\$410	\$409	\$408	\$407	\$406	\$405	\$4,927

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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		911,372	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	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372	911,372
3	Less: Accumulated Depreciation	0	(1,876)	(3,752)	(5,628)	(7,504)	(9,380)	(11,256)	(13,132)	(15,008)	(16,884)	(18,760)	(20,636)	(22,512)	
4	CWIP - Non-Interest Bearing	1,138,140	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768	226,768
5	Net Investment (Lines 2 + 3 + 4)	\$1,138,140	\$1,136,264	\$1,134,388	\$1,132,512	\$1,130,636	\$1,128,760	\$1,126,884	\$1,125,008	\$1,123,132	\$1,121,256	\$1,119,380	\$1,117,504	\$1,115,628	
6	Average Net Investment		\$1,137,202	\$1,135,326	\$1,133,450	\$1,131,574	\$1,129,698	\$1,127,822	\$1,125,946	\$1,124,070	\$1,122,194	\$1,120,318	\$1,118,442	\$1,116,566	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	1,974	1,971	1,967	1,964	1,961	1,958	1,954	1,951	1,948	1,945	1,941	1,938	23,472
	b. Equity Component Grossed Up For Taxes	5.76%	5,458	5,449	5,440	5,431	5,422	5,413	5,404	5,395	5,386	5,377	5,368	5,359	64,902
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.4700%	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	22,512
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.001703	129	129	129	129	129	129	129	129	129	129	129	129	1,548
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,437	\$9,425	\$9,412	\$9,400	\$9,388	\$9,376	\$9,363	\$9,351	\$9,339	\$9,327	\$9,314	\$9,302	112,434
	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		9,437	9,425	9,412	9,400	9,388	9,376	9,363	9,351	9,339	9,327	9,314	9,302	112,434
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	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)		8,766	8,754	8,742	8,731	8,720	8,709	8,697	8,686	8,675	8,663	8,651	8,640	104,434
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,766	\$8,754	\$8,742	\$8,731	\$8,720	\$8,709	\$8,697	\$8,686	\$8,675	\$8,663	\$8,651	\$8,640	\$104,434

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(1,716,510)	(1,752,182)	(1,787,854)	(1,823,526)	(1,859,198)	(1,894,870)	(1,930,542)	(1,966,214)	(2,001,886)	(2,037,558)	(2,073,230)	(2,108,902)	(2,144,574)	
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)	\$11,125,360	\$11,089,688	\$11,054,016	\$11,018,344	\$10,982,672	\$10,947,000	\$10,911,328	\$10,875,656	\$10,839,984	\$10,804,312	\$10,768,640	\$10,732,968	\$10,697,296	
6	Average Net Investment		\$11,107,524	\$11,071,852	\$11,036,180	\$11,000,508	\$10,964,836	\$10,929,164	\$10,893,492	\$10,857,820	\$10,822,148	\$10,786,476	\$10,750,804	\$10,715,132	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	19,281	19,219	19,157	19,095	19,033	18,971	18,909	18,847	18,785	18,724	18,662	18,600	227,283
	b. Equity Component Grossed Up For Taxes	5.76%	53,315	53,143	52,972	52,801	52,630	52,458	52,287	52,116	51,945	51,774	51,602	51,431	628,474
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.333%	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$118,895	\$118,661	\$118,428	\$118,195	\$117,962	\$117,728	\$117,495	\$117,262	\$117,029	\$116,797	\$116,563	\$116,330	1,411,345
	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		\$118,895	\$118,661	\$118,428	\$118,195	\$117,962	\$117,728	\$117,495	\$117,262	\$117,029	\$116,797	\$116,563	\$116,330	1,411,345
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	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)		86,440	86,270	86,101	85,931	85,762	85,592	85,422	85,253	85,084	84,915	84,745	84,575	1,026,090
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$86,440	\$86,270	\$86,101	\$85,931	\$85,762	\$85,592	\$85,422	\$85,253	\$85,084	\$84,915	\$84,745	\$84,575	\$1,026,090

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495).
See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	
3	Less: Accumulated Depreciation	(266,981)	(273,563)	(280,145)	(286,727)	(293,309)	(299,891)	(306,473)	(313,055)	(319,637)	(326,219)	(332,801)	(339,383)	(345,965)	
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)	\$3,423,206	\$3,416,624	\$3,410,042	\$3,403,460	\$3,396,878	\$3,390,296	\$3,383,714	\$3,377,132	\$3,370,550	\$3,363,968	\$3,357,386	\$3,350,804	\$3,344,222	
6	Average Net Investment		\$3,419,915	\$3,413,333	\$3,406,751	\$3,400,169	\$3,393,587	\$3,387,005	\$3,380,423	\$3,373,841	\$3,367,259	\$3,360,677	\$3,354,095	\$3,347,513	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	5,936	5,925	5,914	5,902	5,891	5,879	5,868	5,856	5,845	5,834	5,822	5,811	70,483
	b. Equity Component Grossed Up For Taxes	5.76%	16,415	16,384	16,352	16,320	16,289	16,257	16,226	16,194	16,162	16,131	16,099	16,068	194,897
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) Blended		6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	78,984
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$28,860	\$28,818	\$28,775	\$28,731	\$28,689	\$28,645	\$28,603	\$28,559	\$28,516	\$28,474	\$28,430	\$28,388	343,492
	a. Recoverable Costs Allocated to Energy		28,860	28,818	28,775	28,731	28,689	28,645	28,603	28,559	28,516	28,474	28,430	28,388	343,492
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$28,056	\$28,317	\$27,918	\$27,764	\$27,647	\$27,541	\$27,484	\$27,469	\$27,569	\$27,588	\$27,795	\$27,457	\$332,605
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)		\$28,056	\$28,317	\$27,918	\$27,764	\$27,647	\$27,541	\$27,484	\$27,469	\$27,569	\$27,588	\$27,795	\$27,457	\$332,605

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(14,548,630)	(14,791,044)	(15,033,458)	(15,275,872)	(15,518,286)	(15,760,700)	(16,003,114)	(16,245,528)	(16,487,942)	(16,730,356)	(16,972,770)	(17,215,184)	(17,457,598)	
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$119,369,637	\$119,127,223	\$118,884,809	\$118,642,395	\$118,399,981	\$118,157,567	\$117,915,153	\$117,672,739	\$117,430,325	\$117,187,911	\$116,945,497	\$116,703,083	\$116,460,669	
6	Average Net Investment		\$119,248,430	\$119,006,016	\$118,763,602	\$118,521,188	\$118,278,774	\$118,036,360	\$117,793,946	\$117,551,532	\$117,309,118	\$117,066,704	\$116,824,290	\$116,581,876	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	206,995	206,575	206,154	205,733	205,312	204,891	204,471	204,050	203,629	203,208	202,787	202,367	2,456,172
	b. Equity Component Grossed Up For Taxes	5.76%	572,375	571,212	570,048	568,885	567,721	566,558	565,394	564,231	563,067	561,903	560,740	559,576	6,791,710
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1722%	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	2,908,968
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	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)		\$1,101,737	\$1,100,154	\$1,098,569	\$1,096,985	\$1,095,400	\$1,093,816	\$1,092,232	\$1,090,648	\$1,089,063	\$1,087,478	\$1,085,894	\$1,084,310	13,116,280
	a. Recoverable Costs Allocated to Energy		1,101,737	1,100,154	1,098,569	1,096,985	1,095,400	1,093,816	1,092,232	1,090,648	1,089,063	1,087,478	1,085,894	1,084,310	13,116,280
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$1,071,022	\$1,081,011	\$1,065,841	\$1,060,047	\$1,055,586	\$1,051,659	\$1,049,470	\$1,049,009	\$1,052,878	\$1,053,640	\$1,061,623	\$1,048,755	\$12,700,541
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)		\$1,071,022	\$1,081,011	\$1,065,841	\$1,060,047	\$1,055,586	\$1,051,659	\$1,049,470	\$1,049,009	\$1,052,878	\$1,053,640	\$1,061,623	\$1,048,755	\$12,700,541

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	22,681,074	
3	Less: Accumulated Depreciation	(2,998,529)	(3,068,462)	(3,138,395)	(3,208,328)	(3,278,261)	(3,348,194)	(3,418,127)	(3,488,060)	(3,557,993)	(3,627,926)	(3,697,859)	(3,767,792)	(3,837,725)	
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)	\$19,682,545	\$19,612,612	\$19,542,679	\$19,472,746	\$19,402,813	\$19,332,880	\$19,262,947	\$19,193,014	\$19,123,081	\$19,053,148	\$18,983,215	\$18,913,282	\$18,843,349	
6	Average Net Investment		\$19,647,578	\$19,577,645	\$19,507,712	\$19,437,779	\$19,367,846	\$19,297,913	\$19,227,980	\$19,158,047	\$19,088,114	\$19,018,181	\$18,948,248	\$18,878,315	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	34,105	33,984	33,862	33,741	33,619	33,498	33,377	33,255	33,134	33,012	32,891	32,770	401,248
	b. Equity Component Grossed Up For Taxes	5.76%	94,306	93,970	93,634	93,299	92,963	92,627	92,292	91,956	91,620	91,285	90,949	90,613	1,109,514
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.7000%	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	839,196
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	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	38,628
	e. Other (E)		(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(126,475)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$191,023	\$190,566	\$190,108	\$189,652	\$189,194	\$188,737	\$188,281	\$187,823	\$187,366	\$186,909	\$186,452	\$185,995	2,262,111
	a. Recoverable Costs Allocated to Energy		191,023	190,566	190,108	189,652	189,194	188,737	188,281	187,823	187,366	186,909	186,452	185,995	2,262,111
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.97212	0.98260	0.97021	0.96633	0.96365	0.96146	0.96085	0.96182	0.96677	0.96888	0.97765	0.96721	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$185,698	\$187,251	\$184,445	\$183,266	\$182,318	\$181,463	\$180,910	\$180,653	\$181,141	\$181,094	\$182,285	\$179,897	\$2,190,421
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)		\$185,698	\$187,251	\$184,445	\$183,266	\$182,318	\$181,463	\$180,910	\$180,653	\$181,141	\$181,094	\$182,285	\$179,897	\$2,190,421

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$168,000
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$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 (A)	(\$4,224)	(4,400)	(4,576)	(4,752)	(4,928)	(5,104)	(5,280)	(5,456)	(5,632)	(5,808)	(5,984)	(6,160)	(6,336)	
4	CWIP - Non-Interest Bearing	395,755	409,755	423,755	437,755	451,755	465,755	479,755	493,755	507,755	521,755	535,755	549,755	563,755	
5	Net Investment (Lines 2 + 3 + 4)	\$489,116	\$502,940	\$516,764	\$530,588	\$544,412	\$558,236	\$572,060	\$585,884	\$599,708	\$613,532	\$627,356	\$641,180	\$655,004	
6	Average Net Investment		\$496,028	\$509,852	\$523,676	\$537,500	\$551,324	\$565,148	\$578,972	\$592,796	\$606,620	\$620,444	\$634,268	\$648,092	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.08%	861	885	909	933	957	981	1,005	1,029	1,053	1,077	1,101	1,125	11,916
	b. Equity Component Grossed Up For Taxes	5.76%	2,381	2,447	2,514	2,580	2,646	2,713	2,779	2,845	2,912	2,978	3,044	3,111	32,950
	c. Other (A)		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	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 (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,432	\$3,522	\$3,613	\$3,703	\$3,793	\$3,884	\$3,974	\$4,064	\$4,155	\$4,245	\$4,335	\$4,426	47,146
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3,432	3,522	3,613	3,703	3,793	3,884	3,974	4,064	4,155	4,245	4,335	4,426	47,146
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	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)		3,188	3,271	3,356	3,440	3,523	3,608	3,691	3,775	3,859	3,943	4,027	4,111	43,792
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,188	\$3,271	\$3,356	\$3,440	\$3,523	\$3,608	\$3,691	\$3,775	\$3,859	\$3,943	\$4,027	\$4,111	\$43,792

Notes:

- (A) N/A
- (B) Line 6 x 7.84% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% and statutory income tax rate of 25.345% (inc tax multiplier = 1.339495). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2017 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Project Title: Substation Environmental Investigation, Remediation and Pollution Prevention
Project No. 1

Project Description:

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

Project Accomplishments:

As of the end of second quarter 2018, a total of 272 substation remediations are completed out of 279 slated for clean-up.

Project Fiscal Expenditures:

2018 O&M expenditures for the substation system program are estimated to be \$856k, which is \$174k or 25% higher than originally projected. The variance is primarily due to higher than anticipated remediation costs at Central Florida Substation than initially projected, and remediation work at the Kenneth City Substation coming in higher than originally estimated due to more contaminated soil excavated once the breaker/control house was removed.

Project Progress Summary:

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

Project Projections:

2019 O&M estimated expenditures are \$409k.

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Project Title: **Distribution System Environmental Investigation, Remediation and Pollution Prevention**
Project No. 2

Project Description:

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

Project Accomplishments:

All TRIP sites source removals are completed. Groundwater monitoring is in process.

Project Fiscal Expenditures:

There is \$8K forecasted for 2018.

Project Progress Summary:

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

Project Projections:

2019 O&M expenditures are expected to be \$8k.

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Project Title: Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline
Project No. 3

Project Description:

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

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

Project Accomplishments:

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

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

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

Project Fiscal Expenditures:

No capital or O&M expenditures are estimated for 2018.

Project Progress Summary:

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

Project Projections:

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

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

No project expenditures are expected in 2018.

Project Progress Summary:

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

Project Projections:

No project expenditures are expected in 2019.

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

Project Description:

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

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 O&M is forecasted to be \$38k.

Project Progress Summary:

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

Project Projections:

2019 O&M expenditures are projected to be \$21k.

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

Project Description:

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

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

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 O&M expenditures are estimated to be \$265k. 2018 Capital expenditures are estimated to be \$621k.

Project Progress Summary:

Initial steps in site specific plan development have been completed. Work continues on plans for implementation, decision milestones, compliance approaches, and study requirements. Procurement of long lead time equipment and material in 2018, and selection of contractor services for the Crystal River Project.

Project Projections:

2019 estimated O&M expenditures are \$299k, capital expenditures are \$4.4M.

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

Project Description:

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

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

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

Project Accomplishments:

Final review of existing FGD Wastewater treatment (WWT) systems across the Duke Energy fleet consisting of physical/chemical and biological technologies, and after several comprehensive design reviews of vendor equipment and balance of plant components, DEF has developed preliminary estimated costs to operate and maintain the CR 4&5 FGD WWT system, which includes employee and contractor labor costs, wastewater treatment chemical costs and material handling and maintenance expenses. Project construction has begun and will continue through February 2019. DEF expects this project to be placed in-service by February 2019.

Project Fiscal Expenditures:

For 2018, O&M expenditures for CAIR/CAMR – Peaking (Project 7.2) are projected to be \$0. For the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be \$34.1M. Capital expenditures for CAIR/CAMR Crystal River - Conditions of Certification (Project 7.4) are expected to be \$45.0M.

Project Progress Summary:

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

Project Projections:

2019 estimated O&M and capital expenditures are \$35.8M and \$3.9M respectively.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

No project expenditures are expected in 2018.

Project Progress Summary:

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

Project Projections:

No project expenditures are expected in 2019.

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Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:

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

Project Accomplishments:

A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, scheduled to be completed by first quarter 2019.

Additional assessment was initiated in 2016 around the area of ground water wells still exceeding the Arsenic standard of 10 ppb with no clear source of Arsenic identified (MWC-1, MWC-31 and MWC-32). This additional assessment indicated that the source of Arsenic around MWC-31 is related to the former North Ash Pond that was located in that area. Based on that finding, the Consent Order was amended to address that area under 62-780, F.A.C. Remedial Actions, which included additional assessment and submittal of a final assessment report to FDEP in 2018. Results from MWC-1 assessment indicate that the well is not measuring impacts from the industrial wastewater activities at the site and DEF requested to FDEP that the well be replaced by one of the Plan of Study wells. FDEP requested the sampling of all the wells around MWC-1 for a year prior to approval of the change. Assessment around MWC-32 is on-going in 2019.

Project Fiscal Expenditures:

2018 O&M expenditures are expected to be \$170k.

Project Progress Summary:

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

Project Projections:

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

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 Capital expenditures are estimated to be \$600, O&M expenditures are also estimated to be \$600. Sea turtle nesting season started May 1, 2018, and recently DEF was notified of possible street light issues in Clearwater, FL which may require amber lens installations and/or new lighting.

Project Progress Summary:

DEF is on schedule with activities identified for this program.

Project Projections:

2019 estimated O&M and Capital expenditures are \$350 and \$400 respectively.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

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

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

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

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

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

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

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

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

The mercury TMDL study concluded in 2012.

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA during 2010.

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

There are no 2018 estimated expenditures for this project.

Project Progress Summary:

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

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

For 2018, capital expenditures are expected to be \$911k. O&M is expected to be \$40k.

Project Progress Summary:

The first phase of the project will complete construction in 2018, which involves establishing a line from the Ash Sluice Pump Discharge to the FGD Filtrate tanks, and replace the old Sludge Return Pumps with dry seals.

Project Projections:

No 2019 capital or O&M expenditures are forecasted for 2019

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 O&M expenditures are estimated to be \$32k. No capital expenditures are forecasted for 2018.

Project Progress Summary:

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

Project Projections:

2019 estimated O&M expenditures are \$26k. No capital expenditures are expected in 2019.

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Project Title: Mercury & Air Toxic Standards (MATS) CR4 & CR5
Project No. 17

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 O&M expenditures are estimated to be \$459K.

Project Progress Summary:

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

Project Projections:

2019 estimated O&M is \$598k. No capital expenditures are forecasted in 2019.

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Project Title: Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion
Project No. 17.1

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

No 2018 expenditures are expected for this project.

Project Progress Summary:

This project is in-service.

Project Projections:

No 2019 expenditures are expected for this project.

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

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 O&M expenditures are expected to be \$1.5M.

Project Progress Summary:

Implementation of the CR1&2 MATS Compliance Plan is complete.

Project Projections:

2019 estimated O&M expenditures are \$60k. No capital expenditures are expected in 2019.

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Project Title: Coal Combustion Residual (CCR) Rule
Project No. 18

Project Description:

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

Project Accomplishments:

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

Project Fiscal Expenditures:

2018 estimated O&M and capital expenditures are \$896k and \$114k, respectively.

Project Progress Summary:

Ash Landfill: Ground water monitoring well installation, data gathering, and analysis is being performed. Groundwater assessment results has required additional groundwater sampling/analyses, corrective measures study, nature and extent delineation study, and alternative source demonstration.

FGD Blowdown Ponds: Work has started on dewatering and solids removal from the primary FGD Blowdown Pond. Development of a closure plan for the FGD Blowdown pond is underway. Groundwater assessment results have triggered detection monitoring and alternative source demonstration.

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

Project Projections:

2019 estimated O&M expenditures are \$4.1M, capital is forecasted to be \$168k.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2019 - December 2019

Form 42-6P

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Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrsx(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs/(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 1/13 AD Demand Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.548	20,593,148	4,291.48	0.370	0.9413447	21,876,309	4,558.88	21,876,309	6,749.0	52.591%	60.276%	64.928%	59.685%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.576	2,001,248	396.85	0.451	0.9413447	2,125,946	421.58	2,125,946	537.9	5.111%	5.574%	5.175%	5.538%
Primary	0.576	15,976	3.17	0.451	0.9719653	16,437	3.26	16,437	4.2	0.040%	0.043%	0.040%	0.043%
Transmission	0.576	2,484	0.49	0.451	0.9819653	2,530	0.50	0	0.0	0.006%	0.007%	0.000%	0.007%
										5.156%	5.624%	5.215%	5.588%
General Service													
GS-2 Secondary	1.000	177,263	20.24	1.000	0.9413447	188,308	21.50	188,308	21.5	0.453%	0.284%	0.207%	0.297%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.742	11,774,036	1,810.48	0.626	0.9413447	12,507,677	1,923.29	12,507,677	2,280.9	30.069%	25.429%	21.943%	25.786%
Primary	0.742	2,187,476	336.37	0.626	0.9719653	2,250,570	346.07	2,250,570	410.4	5.410%	4.576%	3.948%	4.640%
Secondary Del/ Primary Mtr	0.742	29,381	4.52	0.626	0.9719653	30,228	4.65	30,228	5.5	0.073%	0.061%	0.053%	0.062%
Transm Del/ Primary Mtr	0.742	0	0.00	0.626	0.9719653	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transmission	0.742	0	0.00	0.626	0.9819653	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1 Primary	0.796	44,079	6.32	0.324	0.9719653	45,350	6.51	45,350	16.0	0.109%	0.086%	0.154%	0.088%
Transm Del/ Transm Mtr	0.796	8,533	1.22	0.324	0.9819653	8,690	1.25	0	0.0	0.021%	0.016%	0.000%	0.017%
Transm Del/ Primary Mtr	0.796	1,872	0.27	0.324	0.9719653	1,926	0.28	0	0.0	0.005%	0.004%	0.000%	0.004%
										35.686%	30.172%	26.099%	30.596%
Curtable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.082	(0)	(0.00)	0.334	0.9413447	(0)	(0.00)	(0)	(0.0)	0.000%	0.000%	0.000%	0.000%
Primary	1.082	71,221	7.51	0.334	0.9719653	73,275	7.73	73,275	25.0	0.176%	0.102%	0.241%	0.108%
SS-3 Primary	1.248	66,505	6.08	0.380	0.9719653	68,423	6.26	68,423	20.6	0.164%	0.083%	0.198%	0.089%
										0.341%	0.185%	0.439%	0.197%
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	0.911	89,356	11.19	0.707	0.9413447	94,924	11.89	94,924	15.3	0.228%	0.157%	0.147%	0.163%
Sec Del/Primary Mtr	0.911	4,978	0.62	0.707	0.9719653	5,122	0.64	5,122	0.8	0.012%	0.008%	0.008%	0.009%
Primary Del / Primary Mtr	0.911	1,113,149	139.45	0.707	0.9719653	1,145,256	143.47	1,145,256	184.9	2.753%	1.897%	1.779%	1.963%
Primary Del / Transm Mtr	0.911	249	0.03	0.707	0.9819653	254	0.03	254	0.0	0.001%	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	0.911	346,705	43.43	0.707	0.9819653	353,073	44.23	0	0.0	0.849%	0.585%	0.000%	0.605%
Transm Del/ Primary Mtr	0.911	223,444	27.99	0.707	0.9719653	229,889	28.80	0	0.0	0.553%	0.381%	0.000%	0.394%
SS-2 Primary	0.686	60,525	10.07	0.272	0.9719653	62,271	10.37	62,271	26.1	0.150%	0.137%	0.251%	0.138%
Transm Del/ Transm Mtr	0.686	92,935	15.47	0.272	0.9819653	94,642	15.75	0	0.0	0.228%	0.208%	0.000%	0.210%
Transm Del/ Primary Mtr	0.686	11,069	1.84	0.272	0.9719653	11,388	1.90	0	0.0	0.027%	0.025%	0.000%	0.025%
										4.800%	3.399%	2.186%	3.507%
Lighting													
LS-1 (Secondary)	10.191	380,801	4.27	0.479	0.9413447	404,528	4.53	404,528	96.4	0.972%	0.060%	0.927%	0.130%
		39,296,432	7,139.36			41,597,015	7,563.34	40,894,878	10,394.7	100.000%	100.000%	100.000%	100.000%

- Notes:
- (1) Average 12CP load factor based on load research study filed July 31, 2018
 - (2) Projected kWh sales for the period January 2018 to December 2018
 - (3) Calculated: Column 2 / (8,760 hours x Column 1)
 - (4) NCP load factor based on load research study filed July 31, 2018
 - (5) Based on system average line loss analysis for 2016
 - (6) Column 2 / Column 5
 - (7) Column 3 / Column 5
 - (7a) Column 6 excluding transmission service
 - (8) Calculated: Column 7a / (8,760 hours/ Column 4)
 - (9) Column 6/ Total Column 6
 - (10) Column 7/ Total Column 7
 - (11) Column 8/ Total Column 8
 - (12) Column 9 x 1/13 + Column 10 x 12/13

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2019 - December 2019

Form 42-7P

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Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 1/13th AD Demand Allocator (%)	(5) Energy- Related Costs (\$)	(6) Transmission Demand Costs (\$)	(7) Distribution Demand Costs (\$)	(8) Production Demand Costs (\$)	(9) Total Environmental Costs (\$)	(10) Projected Effective Sales at Meter Level (mWh)	(11) Environmental Cost Recovery Factors (cents/kWh)
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	52.591%	60.276%	64.928%	59.685%	\$28,353,223	\$133,255	\$22,570	\$983,022	\$29,492,071	20,593,148	0.143
General Service Non-Demand											
GS-1, GST-1											
Secondary										2,001,248	0.143
Primary										15,816	0.142
Transmission										2,434	0.140
TOTAL GS	5.156%	5.624%	5.215%	5.588%	\$2,779,956	\$12,432	\$1,813	\$92,031	\$2,886,232	2,019,498	
General Service											
GS-2											
Secondary	0.453%	0.284%	0.207%	0.297%	\$244,061	\$628	\$71.89	\$4,894.59	\$249,655	177,263	0.141
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										11,774,036	0.141
Primary										2,240,180	0.140
Transmission										8,362	0.138
TOTAL GSD	35.686%	30.172%	26.099%	30.596%	\$19,239,433	\$66,703	\$9,072	\$503,930	\$19,819,138	14,022,578	
Curtable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										(0)	0.137
Primary										136,349	0.136
Transmission										-	0.134
TOTAL CS	0.341%	0.185%	0.439%	0.197%	\$183,651	\$409	\$152	\$3,244	\$187,456	136,349	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										89,356	0.138
Primary										1,399,033	0.137
Transmission										431,091	0.135
TOTAL IS	4.800%	3.399%	2.186%	3.507%	\$2,588,015	\$7,514	\$760	\$57,758	\$2,654,048	1,919,481	
Lighting											
LS-1											
Secondary	0.972%	0.060%	0.927%	0.130%	\$524,297	\$132	\$322.40	\$2,142.95	\$526,895	380,801	0.138
	100.000%	100.000%	100.000%	100.000%	\$53,912,636	\$221,074	\$34,762	\$1,647,022	\$55,815,494	39,249,117	0.142

- Notes:
- (1) From Form 42-6P, Column 9
 - (2) From Form 42-6P, Column 10
 - (3) From Form 42-6P, Column 11
 - (4) From Form 42-6P, Column 12
 - (5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
 - (6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (9) Column 5 + Column 6 + Column 7 + Column 8
 - (10) Projected kWh sales at secondary voltage level for the period January 2019 to December 2019
 - (11) (Column 9 / Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2019 - December 2019

Form 42 8P

Docket No. 20180007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Capital Structure and Cost Rates

Class of Capital	Retail	Amount	Ratio	Cost Rate	PreTax	
					Weighted Cost Rate	Weighted Cost Rate
CE	\$	4,374,787,363	40.92%	0.10500	4.30%	5.75%
PS		-	0.00%	0.00000	0.00%	0.00%
LTD		4,497,051,945	42.06%	0.04896	2.06%	2.06%
STD		(193,058,184)	-1.81%	0.00878	-0.02%	-0.02%
CD-Active		179,648,841	1.68%	0.02352	0.04%	0.04%
CD-Inactive		1,597,098	0.01%	0.00000	0.00%	0.00%
ADIT		1,826,908,909	17.09%	0.00000	0.00%	0.00%
FAS 109		-	0.00%	0.00000	0.00%	0.00%
ITC		5,239,408	0.05%	0.07853	0.00%	0.01%
Total	\$	10,692,175,379	100.00%		6.38%	7.84%
				Total Debt	2.08%	2.08%
				Total Equity	4.30%	5.76%

May 2018 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

The WACC used for 2019 has been adjusted in compliance with paragraphs 16 and 19 of DEF's Settlement Agreement.

Docket No. 20180007-EI

Duke Energy Florida, LLC

Witness: C. A. Menendez

Exh. No. __ (CAM-6)

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

**January 2019 - December 2019
Calculation of Projected Period Amount**

Docket No. 20180007-EI

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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 (C)	7,285	6,375	5,465	4,555	3,645	2,734	1,824	914	(0)	(0)	(0)	(0)	(0)	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)	\$7,285	\$6,375	\$5,465	\$4,555	\$3,645	\$2,735	\$1,825	\$915	\$0	\$0	\$0	\$0	\$0	\$0
6	Average Net Investment		6,830	5,920	5,010	4,100	3,190	2,280	1,370	457	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	12	10	9	7	6	4	2	1	0	0	0	0	51
	b. Equity Component Grossed Up For Taxes	5.76%	33	28	24	20	15	11	7	2	0	0	0	0	140
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.8857%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (C)		910	910	910	910	910	910	910	915	0	0	0	0	7,285
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	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)		\$955	\$948	\$943	\$937	\$931	\$925	\$919	\$918	\$0	\$0	\$0	\$0	\$7,476
	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		\$955	\$948	\$943	\$937	\$931	\$925	\$919	\$918	\$0	\$0	\$0	\$0	\$7,476

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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)	208,586	182,512	156,439	130,366	104,293	78,220	52,146	26,073	(0)	(0)	(0)	(0)	(0)	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)	\$208,586	\$182,512	\$156,439	\$130,366	\$104,293	\$78,220	\$52,146	\$26,073	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
6	Average Net Investment		195,549	169,476	143,403	117,329	91,256	65,183	39,110	13,037	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	339	294	249	204	158	113	68	23	0	0	0	0	1,448
	b. Equity Component Grossed Up For Taxes	5.76%	939	813	688	563	438	313	188	63	0	0	0	0	4,005
	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	0	0	0	0	208,586
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	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)		\$27,351	\$27,180	\$27,010	\$26,840	\$26,669	\$26,499	\$26,329	\$26,159	\$0	\$0	\$0	\$0	\$214,039
	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		\$27,351	\$27,180	\$27,010	\$26,840	\$26,669	\$26,499	\$26,329	\$26,159	\$0	\$0	\$0	\$0	\$214,039

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years, as approved in Order No. PSC-2016-0535-FOF-EI.
(C) Investment amortized over 26 months, as approved in Order PSC-2018-0014-FOF-EI.

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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)	159,001	139,126	119,251	99,376	79,501	59,626	39,750	19,875	(0)	(0)	(0)	(0)	(0)	(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)	\$159,001	\$139,126	\$119,251	\$99,376	\$79,501	\$59,626	\$39,750	\$19,875	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
6	Average Net Investment		149,064	129,189	109,313	89,438	69,563	49,688	29,813	9,938	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	259	224	190	155	121	86	52	17	0	0	0	0	1,104
	b. Equity Component Grossed Up For Taxes	5.76%	715	620	525	429	334	238	143	48	0	0	0	0	3,052
	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)		19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	0	0	0	0	159,001
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	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)		\$20,849	\$20,719	\$20,590	\$20,459	\$20,330	\$20,199	\$20,070	\$19,940	\$0	\$0	\$0	\$0	\$163,157
	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		\$20,849	\$20,719	\$20,590	\$20,459	\$20,330	\$20,199	\$20,070	\$19,940	\$0	\$0	\$0	\$0	\$163,157

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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)	25,270	22,111	18,952	15,794	12,635	9,476	6,317	3,159	0	0	0	0	0	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)	\$25,270	\$22,111	\$18,952	\$15,794	\$12,635	\$9,476	\$6,317	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0
6	Average Net Investment		23,690	20,532	17,373	14,214	11,056	7,897	4,738	1,579	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	41	36	30	25	19	14	8	3	0	0	0	0	176
	b. Equity Component Grossed Up For Taxes	5.76%	114	99	83	68	53	38	23	8	0	0	0	0	486
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.3596%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	0	0	0	0	25,270
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	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)		\$3,314	\$3,294	\$3,272	\$3,252	\$3,231	\$3,211	\$3,190	\$3,170	\$0	\$0	\$0	\$0	\$25,932
	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		\$3,314	\$3,294	\$3,272	\$3,252	\$3,231	\$3,211	\$3,190	\$3,170	\$0	\$0	\$0	\$0	\$25,932

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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)	137,132	91,425	45,718	0	0	0	0	0	0	0	0	0	0	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)	\$137,132	\$91,425	\$45,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Average Net Investment		114,279	68,572	22,859	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	198	119	40	0	0	0	0	0	0	0	0	0	357
	b. Equity Component Grossed Up For Taxes	5.76%	549	329	110	0	0	0	0	0	0	0	0	0	988
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	Blended	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		45,707	45,707	45,718	0	0	0	0	0	0	0	0	0	137,132
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	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)		\$46,454	\$46,155	\$45,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138,477
	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		\$46,454	\$46,155	\$45,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138,477

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801
3	Less: Accumulated Depreciation	(425,175)	(428,860)	(432,545)	(436,230)	(439,915)	(443,600)	(447,285)	(450,970)	(454,655)	(458,340)	(462,025)	(465,710)	(469,395)	
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)	\$1,048,626	\$1,044,941	\$1,041,256	\$1,037,571	\$1,033,886	\$1,030,201	\$1,026,516	\$1,022,831	\$1,019,146	\$1,015,461	\$1,011,776	\$1,008,091	\$1,004,406	
6	Average Net Investment		1,046,783	1,043,098	1,039,413	1,035,728	1,032,043	1,028,358	1,024,673	1,020,988	1,017,303	1,013,618	1,009,933	1,006,248	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	1,817	1,811	1,804	1,798	1,791	1,785	1,779	1,772	1,766	1,759	1,753	1,747	21,382
	b. Equity Component Grossed Up For Taxes	5.76%	5,024	5,007	4,989	4,971	4,954	4,936	4,918	4,901	4,883	4,865	4,848	4,830	59,126
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,640
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$11,746	\$11,723	\$11,698	\$11,674	\$11,650	\$11,626	\$11,602	\$11,578	\$11,554	\$11,529	\$11,506	\$11,482	\$139,368
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$11,746	\$11,723	\$11,698	\$11,674	\$11,650	\$11,626	\$11,602	\$11,578	\$11,554	\$11,529	\$11,506	\$11,482	\$139,368

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(1,163,135)	(1,172,274)	(1,181,413)	(1,190,552)	(1,199,691)	(1,208,830)	(1,217,969)	(1,227,108)	(1,236,247)	(1,245,386)	(1,254,525)	(1,263,664)	(1,272,803)	(1,272,803)
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)	\$498,529	\$489,390	\$480,251	\$471,112	\$461,973	\$452,834	\$443,695	\$434,556	\$425,417	\$416,278	\$407,139	\$398,000	\$388,861	
6	Average Net Investment		493,960	484,821	475,682	466,543	457,404	448,265	439,126	429,987	420,848	411,709	402,570	393,431	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	857	842	826	810	794	778	762	746	731	715	699	683	9,243
	b. Equity Component Grossed Up For Taxes	5.76%	2,371	2,327	2,283	2,239	2,195	2,152	2,108	2,064	2,020	1,976	1,932	1,888	25,555
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008500	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,124
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$13,544	\$13,485	\$13,425	\$13,365	\$13,305	\$13,246	\$13,186	\$13,126	\$13,067	\$13,007	\$12,947	\$12,887	\$158,590
	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		\$13,544	\$13,485	\$13,425	\$13,365	\$13,305	\$13,246	\$13,186	\$13,126	\$13,067	\$13,007	\$12,947	\$12,887	\$158,590

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(98,489)	(99,205)	(99,921)	(100,637)	(101,353)	(102,069)	(102,785)	(103,501)	(104,217)	(104,933)	(105,649)	(106,365)	(107,081)	(107,081)
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)	\$80,449	\$79,733	\$79,017	\$78,301	\$77,585	\$76,869	\$76,153	\$75,437	\$74,721	\$74,005	\$73,289	\$72,573	\$71,857	
6	Average Net Investment		80,091	79,375	78,659	77,943	77,227	76,511	75,795	75,079	74,363	73,647	72,931	72,215	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	139	138	137	135	134	133	132	130	129	128	127	125	1,587
	b. Equity Component Grossed Up For Taxes	5.76%	384	381	378	374	371	367	364	360	357	353	350	347	4,386
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	4.8000%	716	716	716	716	716	716	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009420	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)		\$1,379	\$1,375	\$1,371	\$1,365	\$1,361	\$1,356	\$1,352	\$1,346	\$1,342	\$1,337	\$1,333	\$1,328	\$16,245
	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		\$1,379	\$1,375	\$1,371	\$1,365	\$1,361	\$1,356	\$1,352	\$1,346	\$1,342	\$1,337	\$1,333	\$1,328	\$16,245

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(242,480)	(244,302)	(246,124)	(247,946)	(249,768)	(251,590)	(253,412)	(255,234)	(257,056)	(258,878)	(260,700)	(262,522)	(264,344)	(264,344)
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)	\$487,815	\$485,993	\$484,171	\$482,349	\$480,527	\$478,705	\$476,883	\$475,061	\$473,239	\$471,417	\$469,595	\$467,773	\$465,951	
6	Average Net Investment		486,904	485,082	483,260	481,438	479,616	477,794	475,972	474,150	472,328	470,506	468,684	466,862	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	845	842	839	836	833	829	826	823	820	817	814	810	9,934
	b. Equity Component Grossed Up For Taxes	5.76%	2,337	2,328	2,320	2,311	2,302	2,293	2,285	2,276	2,267	2,258	2,250	2,241	27,468
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	604	604	604	604	604	604	604	604	604	604	604	604	7,248
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$5,608	\$5,596	\$5,585	\$5,573	\$5,561	\$5,548	\$5,537	\$5,525	\$5,513	\$5,501	\$5,490	\$5,477	\$66,514
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$5,608	\$5,596	\$5,585	\$5,573	\$5,561	\$5,548	\$5,537	\$5,525	\$5,513	\$5,501	\$5,490	\$5,477	\$66,514

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(392,376)	(395,228)	(398,080)	(400,932)	(403,784)	(406,636)	(409,488)	(412,340)	(415,192)	(418,044)	(420,896)	(423,748)	(426,600)	(426,600)
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)	\$644,823	\$641,971	\$639,119	\$636,267	\$633,415	\$630,563	\$627,711	\$624,859	\$622,007	\$619,155	\$616,303	\$613,451	\$610,599	
6	Average Net Investment		643,397	640,545	637,693	634,841	631,989	629,137	626,285	623,433	620,581	617,729	614,877	612,025	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	1,117	1,112	1,107	1,102	1,097	1,092	1,087	1,082	1,077	1,072	1,067	1,062	13,074
	b. Equity Component Grossed Up For Taxes	5.76%	3,088	3,075	3,061	3,047	3,033	3,020	3,006	2,992	2,979	2,965	2,951	2,938	36,155
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008670	749	749	749	749	749	749	749	749	749	749	749	749	8,988
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,806	\$7,788	\$7,769	\$7,750	\$7,731	\$7,713	\$7,694	\$7,675	\$7,657	\$7,638	\$7,619	\$7,601	\$92,441
	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		\$7,806	\$7,788	\$7,769	\$7,750	\$7,731	\$7,713	\$7,694	\$7,675	\$7,657	\$7,638	\$7,619	\$7,601	\$92,441

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(822,074)	(829,911)	(837,748)	(845,585)	(853,422)	(861,259)	(869,096)	(876,933)	(884,770)	(892,607)	(900,444)	(908,281)	(916,118)	(916,118)
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)	\$2,794,830	\$2,786,993	\$2,779,156	\$2,771,319	\$2,763,482	\$2,755,645	\$2,747,808	\$2,739,971	\$2,732,134	\$2,724,297	\$2,716,460	\$2,708,623	\$2,700,786	
6	Average Net Investment		2,790,911	2,783,074	2,775,237	2,767,400	2,759,563	2,751,726	2,743,889	2,736,052	2,728,215	2,720,378	2,712,541	2,704,704	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	4,845	4,831	4,817	4,804	4,790	4,777	4,763	4,749	4,736	4,722	4,709	4,695	57,238
	b. Equity Component Grossed Up For Taxes	5.76%	13,396	13,358	13,321	13,283	13,246	13,208	13,170	13,133	13,095	13,057	13,020	12,982	158,269
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	42,060
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$29,583	\$29,531	\$29,480	\$29,429	\$29,378	\$29,327	\$29,275	\$29,224	\$29,173	\$29,121	\$29,071	\$29,019	\$351,611
	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		\$29,583	\$29,531	\$29,480	\$29,429	\$29,378	\$29,327	\$29,275	\$29,224	\$29,173	\$29,121	\$29,071	\$29,019	\$351,611

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(63,234)	(63,475)	(63,716)	(63,957)	(64,198)	(64,439)	(64,680)	(64,921)	(65,162)	(65,403)	(65,644)	(65,885)	(66,126)	(66,126)
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)	\$78,200	\$77,959	\$77,718	\$77,477	\$77,236	\$76,995	\$76,754	\$76,513	\$76,272	\$76,031	\$75,790	\$75,549	\$75,308	
6	Average Net Investment		78,080	77,839	77,598	77,357	77,116	76,875	76,634	76,393	76,152	75,911	75,670	75,429	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	136	135	135	134	134	133	133	133	132	132	131	131	1,599
	b. Equity Component Grossed Up For Taxes	5.76%	375	374	372	371	370	369	368	367	366	364	363	362	4,421
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.013030	154	154	154	154	154	154	154	154	154	154	154	154	1,848
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$906	\$904	\$902	\$900	\$899	\$897	\$896	\$895	\$893	\$891	\$889	\$888	\$10,760
	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		\$906	\$904	\$902	\$900	\$899	\$897	\$896	\$895	\$893	\$891	\$889	\$888	\$10,760

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(203,712)	(205,489)	(207,266)	(209,043)	(210,820)	(212,597)	(214,374)	(216,151)	(217,928)	(219,705)	(221,482)	(223,259)	(225,036)	
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)	\$191,256	\$189,479	\$187,702	\$185,925	\$184,148	\$182,371	\$180,594	\$178,817	\$177,040	\$175,263	\$173,486	\$171,709	\$169,932	
6	Average Net Investment		190,367	188,590	186,813	185,036	183,259	181,482	179,705	177,928	176,151	174,374	172,597	170,820	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	330	327	324	321	318	315	312	309	306	303	300	297	3,762
	b. Equity Component Grossed Up For Taxes	5.76%	914	905	897	888	880	871	863	854	845	837	828	820	10,402
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	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)		\$3,348	\$3,336	\$3,325	\$3,313	\$3,302	\$3,290	\$3,279	\$3,267	\$3,255	\$3,244	\$3,232	\$3,221	\$39,412
	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		\$3,348	\$3,336	\$3,325	\$3,313	\$3,302	\$3,290	\$3,279	\$3,267	\$3,255	\$3,244	\$3,232	\$3,221	\$39,412

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(19,563)	(19,665)	(19,767)	(19,869)	(19,971)	(20,073)	(20,175)	(20,277)	(20,379)	(20,481)	(20,583)	(20,685)	(20,787)	
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)	\$13,529	\$13,427	\$13,325	\$13,223	\$13,121	\$13,019	\$12,917	\$12,815	\$12,713	\$12,611	\$12,509	\$12,407	\$12,305	
6	Average Net Investment		13,478	13,376	13,274	13,172	13,070	12,968	12,866	12,764	12,662	12,560	12,458	12,356	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	23	23	23	23	23	23	22	22	22	22	22	21	269
	b. Equity Component Grossed Up For Taxes	5.76%	65	64	64	63	63	62	62	61	61	60	60	59	744
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645	5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$195	\$194	\$194	\$193	\$193	\$192	\$191	\$190	\$190	\$189	\$189	\$187	\$2,297
	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		\$195	\$194	\$194	\$193	\$193	\$192	\$191	\$190	\$190	\$189	\$189	\$187	\$2,297

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	10,412	7,482	4,552	1,622	(1,308)	(4,238)	(7,168)	(10,098)	(13,028)	(15,958)	(18,888)	(21,818)	(24,748)	(24,748)
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)	\$2,376,359	\$2,373,429	\$2,370,499	\$2,367,569	\$2,364,639	\$2,361,709	\$2,358,779	\$2,355,849	\$2,352,919	\$2,349,989	\$2,347,059	\$2,344,129	\$2,341,199	
6	Average Net Investment		2,374,894	2,371,964	2,369,034	2,366,104	2,363,174	2,360,244	2,357,314	2,354,384	2,351,454	2,348,524	2,345,594	2,342,664	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	4,122	4,117	4,112	4,107	4,102	4,097	4,092	4,087	4,082	4,077	4,072	4,066	49,133
	b. Equity Component Grossed Up For Taxes	5.76%	11,399	11,385	11,371	11,357	11,343	11,329	11,315	11,301	11,287	11,273	11,259	11,244	135,863
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645	324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$18,775	\$18,756	\$18,737	\$18,718	\$18,699	\$18,680	\$18,661	\$18,642	\$18,623	\$18,604	\$18,585	\$18,564	\$224,044
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$18,775	\$18,756	\$18,737	\$18,718	\$18,699	\$18,680	\$18,661	\$18,642	\$18,623	\$18,604	\$18,585	\$18,564	\$224,044

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(\$79,086)	(79,611)	(80,136)	(80,661)	(81,186)	(81,711)	(82,236)	(82,761)	(83,286)	(83,811)	(84,336)	(84,861)	(85,386)	(85,386)
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)	\$211,212	\$210,687	\$210,162	\$209,637	\$209,112	\$208,587	\$208,062	\$207,537	\$207,012	\$206,487	\$205,962	\$205,437	\$204,912	
6	Average Net Investment		210,949	210,424	209,899	209,374	208,849	208,324	207,799	207,274	206,749	206,224	205,699	205,174	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	366	365	364	363	363	362	361	360	359	358	357	356	4,334
	b. Equity Component Grossed Up For Taxes	5.76%	1,013	1,010	1,007	1,005	1,002	1,000	997	995	992	990	987	985	11,983
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008490	205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,109	\$2,105	\$2,101	\$2,098	\$2,095	\$2,092	\$2,088	\$2,085	\$2,081	\$2,078	\$2,074	\$2,071	\$25,077
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,109	\$2,105	\$2,101	\$2,098	\$2,095	\$2,092	\$2,088	\$2,085	\$2,081	\$2,078	\$2,074	\$2,071	\$25,077

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	161,754
3	Less: Accumulated Depreciation	(48,185)	(48,589)	(48,993)	(49,397)	(49,801)	(50,205)	(50,609)	(51,013)	(51,417)	(51,821)	(52,225)	(52,629)	(53,033)	(53,033)
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)	\$113,569	\$113,165	\$112,761	\$112,357	\$111,953	\$111,549	\$111,145	\$110,741	\$110,337	\$109,933	\$109,529	\$109,125	\$108,721	\$108,721
6	Average Net Investment		113,367	112,963	112,559	112,155	111,751	111,347	110,943	110,539	110,135	109,731	109,327	108,923	
7	Return on Average Net Investment (A)														
	a. Debt Component		197	196	195	195	194	193	193	192	191	190	190	189	2,315
	b. Equity Component Grossed Up For Taxes		544	542	540	538	536	534	533	531	529	527	525	523	6,402
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		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)		\$1,272	\$1,269	\$1,266	\$1,264	\$1,261	\$1,258	\$1,257	\$1,254	\$1,251	\$1,248	\$1,246	\$1,243	\$15,089
	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		\$1,272	\$1,269	\$1,266	\$1,264	\$1,261	\$1,258	\$1,257	\$1,254	\$1,251	\$1,248	\$1,246	\$1,243	\$15,089

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	275,347
3	Less: Accumulated Depreciation	(58,153)	(58,511)	(58,869)	(59,227)	(59,585)	(59,943)	(60,301)	(60,659)	(61,017)	(61,375)	(61,733)	(62,091)	(62,449)	(62,449)
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)	\$217,194	\$216,836	\$216,478	\$216,120	\$215,762	\$215,404	\$215,046	\$214,688	\$214,330	\$213,972	\$213,614	\$213,256	\$212,898	\$212,898
6	Average Net Investment		217,015	216,657	216,299	215,941	215,583	215,225	214,867	214,509	214,151	213,793	213,435	213,077	
7	Return on Average Net Investment (A)														
	a. Debt Component		377	376	375	375	374	374	373	372	372	371	370	370	4,479
	b. Equity Component Grossed Up For Taxes		1,042	1,040	1,038	1,036	1,035	1,033	1,031	1,030	1,028	1,026	1,024	1,023	12,386
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		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)		\$2,005	\$2,002	\$1,999	\$1,997	\$1,995	\$1,993	\$1,990	\$1,988	\$1,986	\$1,983	\$1,980	\$1,979	\$23,897
	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		\$2,005	\$2,002	\$1,999	\$1,997	\$1,995	\$1,993	\$1,990	\$1,988	\$1,986	\$1,983	\$1,980	\$1,979	\$23,897

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(52,479)	(52,479)	(53,247)	(53,631)	(54,015)	(54,399)	(54,783)	(55,167)	(55,551)	(55,935)	(56,319)	(56,703)	(57,087)	(57,087)
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)	\$146,509	\$146,125	\$145,741	\$145,357	\$144,973	\$144,589	\$144,205	\$143,821	\$143,437	\$143,053	\$142,669	\$142,285	\$141,901	
6	Average Net Investment		146,317	145,933	145,549	145,165	144,781	144,397	144,013	143,629	143,245	142,861	142,477	142,093	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	254	253	253	252	251	251	250	249	249	248	247	247	3,004
	b. Equity Component Grossed Up For Taxes	5.76%	702	700	699	697	695	693	691	689	688	686	684	682	8,306
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	165	165	165	165	165	165	165	165	165	165	165	165	1,980
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,505	\$1,502	\$1,501	\$1,498	\$1,495	\$1,493	\$1,490	\$1,487	\$1,486	\$1,483	\$1,480	\$1,478	\$17,898
	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		\$1,505	\$1,502	\$1,501	\$1,498	\$1,495	\$1,493	\$1,490	\$1,487	\$1,486	\$1,483	\$1,480	\$1,478	\$17,898

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(30,027)	(30,246)	(30,465)	(30,684)	(30,903)	(31,122)	(31,341)	(31,560)	(31,779)	(31,998)	(32,217)	(32,436)	(32,655)	(32,655)
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)	\$57,640	\$57,421	\$57,202	\$56,983	\$56,764	\$56,545	\$56,326	\$56,107	\$55,888	\$55,669	\$55,450	\$55,231	\$55,012	
6	Average Net Investment		57,531	57,312	57,093	56,874	56,655	56,436	56,217	55,998	55,779	55,560	55,341	55,122	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	100	99	99	99	98	98	98	97	97	96	96	96	1,173
	b. Equity Component Grossed Up For Taxes	5.76%	276	275	274	273	272	271	270	269	268	267	266	265	3,246
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	85	85	85	85	85	85	85	85	85	85	85	85	1,020
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$680	\$678	\$677	\$676	\$674	\$673	\$672	\$670	\$669	\$667	\$666	\$665	\$8,067
	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		\$680	\$678	\$677	\$676	\$674	\$673	\$672	\$670	\$669	\$667	\$666	\$665	\$8,067

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	347,198
3	Less: Accumulated Depreciation	(97,245)	(98,084)	(98,923)	(99,762)	(100,601)	(101,440)	(102,279)	(103,118)	(103,957)	(104,796)	(105,635)	(106,474)	(107,313)	
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)	\$249,953	\$249,114	\$248,275	\$247,436	\$246,597	\$245,758	\$244,919	\$244,080	\$243,241	\$242,402	\$241,563	\$240,724	\$239,885	
6	Average Net Investment		249,533	248,694	247,855	247,016	246,177	245,338	244,499	243,660	242,821	241,982	241,143	240,304	
7	Return on Average Net Investment (A)														
	a. Debt Component		433	432	430	429	427	426	424	423	421	420	419	417	5,101
	b. Equity Component Grossed Up For Taxes		1,198	1,194	1,190	1,186	1,182	1,178	1,174	1,170	1,166	1,161	1,157	1,153	14,109
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		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)		\$2,757	\$2,752	\$2,746	\$2,741	\$2,735	\$2,730	\$2,724	\$2,719	\$2,713	\$2,707	\$2,702	\$2,696	\$32,722
	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		\$2,757	\$2,752	\$2,746	\$2,741	\$2,735	\$2,730	\$2,724	\$2,719	\$2,713	\$2,707	\$2,702	\$2,696	\$32,722

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583
3	Less: Accumulated Depreciation	(\$104,455)	(105,242)	(106,029)	(106,816)	(107,603)	(108,390)	(109,177)	(109,964)	(110,751)	(111,538)	(112,325)	(113,112)	(113,899)	
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)	\$245,129	\$244,342	\$243,555	\$242,768	\$241,981	\$241,194	\$240,407	\$239,620	\$238,833	\$238,046	\$237,259	\$236,472	\$235,685	
6	Average Net Investment		244,735	243,948	243,161	242,374	241,587	240,800	240,013	239,226	238,439	237,652	236,865	236,078	
7	Return on Average Net Investment (A)														
	a. Debt Component		425	423	422	421	419	418	417	415	414	413	411	410	5,008
	b. Equity Component Grossed Up For Taxes		1,175	1,171	1,167	1,163	1,160	1,156	1,152	1,148	1,144	1,141	1,137	1,133	13,847
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		248	248	248	248	248	248	248	248	248	248	248	248	2,976
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,635	\$2,629	\$2,624	\$2,619	\$2,614	\$2,609	\$2,604	\$2,598	\$2,593	\$2,589	\$2,583	\$2,578	\$31,275
	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		\$2,635	\$2,629	\$2,624	\$2,619	\$2,614	\$2,609	\$2,604	\$2,598	\$2,593	\$2,589	\$2,583	\$2,578	\$31,275

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

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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)	9,674	6,449	3,224	0	0	0	0	0	0	0	0	0	0	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)	\$9,674	\$6,449	\$3,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Average Net Investment		8,062	4,837	1,612	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	14	8	3	0	0	0	0	0	0	0	0	0	25
	b. Equity Component Grossed Up For Taxes	5.76%	39	23	8	0	0	0	0	0	0	0	0	0	70
	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	3,224	0	0	0	0	0	0	0	0	0	9,674
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	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)		\$3,278	\$3,256	\$3,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,769
	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		\$3,278	\$3,256	\$3,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,769

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	381,560
3	Less: Accumulated Depreciation	(61,266)	(61,689)	(62,112)	(62,535)	(62,958)	(63,381)	(63,804)	(64,227)	(64,650)	(65,073)	(65,496)	(65,919)	(66,342)	
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)	\$320,294	\$319,871	\$319,448	\$319,025	\$318,602	\$318,179	\$317,756	\$317,333	\$316,910	\$316,487	\$316,064	\$315,641	\$315,218	
6	Average Net Investment		320,082	319,659	319,236	318,813	318,390	317,967	317,544	317,121	316,698	316,275	315,852	315,429	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	556	555	554	553	553	552	551	550	550	549	548	548	6,619
	b. Equity Component Grossed Up For Taxes	5.76%	1,536	1,534	1,532	1,530	1,528	1,526	1,524	1,522	1,520	1,518	1,516	1,514	18,300
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008060	256	256	256	256	256	256	256	256	256	256	256	256	3,072
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,771	\$2,768	\$2,765	\$2,762	\$2,760	\$2,757	\$2,754	\$2,751	\$2,749	\$2,746	\$2,743	\$2,741	\$33,067
	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		\$2,771	\$2,768	\$2,765	\$2,762	\$2,760	\$2,757	\$2,754	\$2,751	\$2,749	\$2,746	\$2,743	\$2,741	\$33,067

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(182,129)	(186,553)	(190,977)	(195,401)	(199,825)	(204,249)	(208,673)	(213,097)	(217,521)	(221,945)	(226,369)	(230,793)	(235,217)	
4	CWIP - Non-Interest Bearing (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,966,971	\$1,962,547	\$1,958,123	\$1,953,699	\$1,949,275	\$1,944,851	\$1,940,427	\$1,936,003	\$1,931,579	\$1,927,155	\$1,922,731	\$1,918,307	\$1,913,883	
6	Average Net Investment		1,964,759	1,960,335	1,955,911	1,951,487	1,947,063	1,942,639	1,938,215	1,933,791	1,929,367	1,924,943	1,920,519	1,916,095	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	3,410	3,403	3,395	3,387	3,380	3,372	3,364	3,357	3,349	3,341	3,334	3,326	40,418
	b. Equity Component Grossed Up For Taxes	5.76%	9,431	9,409	9,388	9,367	9,346	9,324	9,303	9,282	9,261	9,239	9,218	9,197	111,765
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001703	305	305	305	305	305	305	305	305	305	305	305	305	3,660
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$17,570	\$17,541	\$17,512	\$17,483	\$17,455	\$17,425	\$17,396	\$17,368	\$17,339	\$17,309	\$17,281	\$17,252	\$208,931
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$17,570	\$17,541	\$17,512	\$17,483	\$17,455	\$17,425	\$17,396	\$17,368	\$17,339	\$17,309	\$17,281	\$17,252	\$208,931

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$834,226	\$868,932	\$859,616	\$568,540	\$355,994	\$350,116	\$66,587	\$0	\$0	\$0	\$0	\$0	\$3,904,011
	b. Clearings to Plant		0	0	77,833,623	568,540	355,994	350,116	66,587	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	78,447,633	79,016,173	79,372,167	79,722,283	79,788,870	79,788,870	79,788,870	79,788,870	79,788,870	79,788,870	
3	Less: Accumulated Depreciation	(43,163)	(43,923)	(44,683)	(141,827)	(239,675)	(337,964)	(436,687)	(535,492)	(634,297)	(733,102)	(831,907)	(930,712)	(1,029,517)	
4	CWIP - Non-Interest Bearing (B)	75,270,849	76,105,075	76,974,007	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$75,841,696	\$76,675,162	\$77,543,334	\$78,305,805	\$78,776,497	\$79,034,203	\$79,285,596	\$79,253,378	\$79,154,573	\$79,055,768	\$78,956,963	\$78,858,158	\$78,759,353	
6	Average Net Investment		76,258,429	77,109,248	77,924,570	78,541,151	78,905,350	79,159,899	79,269,487	79,203,975	79,105,170	79,006,365	78,907,560	78,808,755	
7	Return on Average Net Investment (A)														
	a. Debt Component	2.08%	132,372	133,849	135,264	136,334	136,967	137,408	137,599	137,485	137,313	137,142	136,970	136,799	1,635,502
	b. Equity Component Grossed Up For Taxes	5.76%	366,030	370,113	374,027	376,986	378,734	379,956	380,482	380,168	379,694	379,219	378,745	378,271	4,522,425
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	760	760	97,144	97,848	98,289	98,723	98,805	98,805	98,805	98,805	98,805	98,805	986,354
	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	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001703	87	87	11,132	11,213	11,264	11,313	11,323	11,323	11,323	11,323	11,323	11,323	113,034
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$499,249	\$504,809	\$617,567	\$622,381	\$625,254	\$627,400	\$628,209	\$627,781	\$627,135	\$626,489	\$625,843	\$625,198	\$7,257,315
	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		\$499,249	\$504,809	\$617,567	\$622,381	\$625,254	\$627,400	\$628,209	\$627,781	\$627,135	\$626,489	\$625,843	\$625,198	\$7,257,315

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(87,865)	(89,226)	(90,587)	(91,948)	(93,309)	(94,670)	(96,031)	(97,392)	(98,753)	(100,114)	(101,475)	(102,836)	(104,197)	
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)	\$573,133	\$571,772	\$570,411	\$569,050	\$567,689	\$566,328	\$564,967	\$563,606	\$562,245	\$560,884	\$559,523	\$558,162	\$556,801	
6	Average Net Investment		572,453	571,092	569,731	568,370	567,009	565,648	564,287	562,926	561,565	560,204	558,843	557,482	
7	Return on Average Net Investment (A)														
	a. Debt Component		2.08%	994	991	989	987	984	982	977	975	972	970	968	11,769
	b. Equity Component Grossed Up For Taxes		5.76%	2,748	2,741	2,735	2,728	2,722	2,715	2,708	2,695	2,689	2,682	2,676	32,541
	c. Other			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	16,332
	b. Amortization			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	N/A	N/A	N/A	N/A
	d. Property Taxes		0.001703	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
9	Total System Recoverable Expenses (Lines 7 + 8)		\$5,197	\$5,187	\$5,179	\$5,170	\$5,161	\$5,152	\$5,143	\$5,134	\$5,125	\$5,116	\$5,107	\$5,099	\$61,770
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$5,197	\$5,187	\$5,179	\$5,170	\$5,161	\$5,152	\$5,143	\$5,134	\$5,125	\$5,116	\$5,107	\$5,099	\$61,770

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

Line	Description	Beginning of Period Amount	Estimated Jan-19	Estimated Feb-19	Estimated Mar-19	Estimated Apr-19	Estimated May-19	Estimated Jun-19	Estimated Jul-19	Estimated Aug-19	Estimated Sep-19	Estimated Oct-19	Estimated Nov-19	Estimated Dec-19	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	(54,331)	(55,372)	(56,413)	(57,454)	(58,495)	(59,536)	(60,577)	(61,618)	(62,659)	(63,700)	(64,741)	(65,782)	(66,823)		
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)	\$451,573	\$450,532	\$449,491	\$448,450	\$447,409	\$446,368	\$445,327	\$444,286	\$443,245	\$442,204	\$441,163	\$440,122	\$439,081		
6	Return on Average Net Investment (A)		451,053	450,012	448,971	447,930	446,889	445,848	444,807	443,766	442,725	441,684	440,643	439,602		
7	Return on Average Net Investment															
	a. Debt Component		2.08%	783	781	779	778	776	774	772	770	768	767	765	763	9,276
	b. Equity Component Grossed Up For Taxes		5.76%	2,165	2,160	2,155	2,150	2,145	2,140	2,135	2,130	2,125	2,120	2,115	2,110	25,650
	c. Other			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	12,492	
	b. Amortization			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	N/A	N/A	N/A	N/A	
	d. Property Taxes		0.001703	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	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,061	\$4,054	\$4,047	\$4,041	\$4,034	\$4,027	\$4,020	\$4,013	\$4,006	\$4,000	\$3,993	\$3,986	\$48,282	
	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		\$4,061	\$4,054	\$4,047	\$4,041	\$4,034	\$4,027	\$4,020	\$4,013	\$4,006	\$4,000	\$3,993	\$3,986	\$48,282	

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
TIMOTHY HILL
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20180007-EI
August 24, 2018

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20180007-EI?

A. Yes. I provided direct testimony on April 2, 2018 and July 25, 2018.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida, LLC’s (“DEF” or “Company”) proposed compliance activities and related 2019 estimated costs associated with the Coal Combustion Residual (“CCR”) Rule for

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

3

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

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

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

9

10 **Q. What are the CCR rule compliance activities and associated costs for which
11 DEF is seeking recovery in 2019?**

12 A. Ash Landfill and Flue Gas Desulfurization (“FGD”) Ponds O&M Costs

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

17 Additionally the rule requires annual inspections of the landfill and FGD ponds
18 by qualified engineers. DEF will also continue to perform the required
19 groundwater monitoring for ash management units, which includes engineering,
20 sampling, analysis, and reporting. Groundwater monitoring in 2019 will also
21 include costs for activities related to assessment of corrective measures and
22 alternative source demonstrations to address groundwater quality exceedances.

23 Additionally DEF has begun dewatering and solids removal of the FGD ponds
24 to support closure. Total O&M costs are forecasted to be approximately \$4.1M.

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Ash Landfill Capital Costs

DEF estimates approximately \$168k of capital expenditures in 2019 for engineering for design and permitting associated with a potential new lined landfill unit as a possible corrective action measure to address groundwater quality impacts as required for compliance with the CCR Rule.

Q. Please provide an update on the Flue Gas Desulfurization ("FGD") Blowdown Pond Closure.

- A. As filed in the Preliminary List of New Projects on July 2, 2018 in this docket, DEF will begin closure of the FGD Blowdown pond, as required under the CCR Rule and the Third Amendment to Consent Order OGC No. 09-3463D ("CO"). Under the CCR Rule, Code of Federal Regulations (CFR) Title 40, Chapter I, Part 257, Subpart D, Section 257.102(e)(3), "closure of the CCR unit has commenced if the owner or operator has ceased placing waste and completes any of the following actions or activities:
- (i) Taken any steps necessary to implement the written closure plan required by paragraph (b) of this section;
 - (ii) Submitted a completed application for any required state or agency permit or permit modification; or
 - (iii) Taken any steps necessary to comply with any state or other agency standards that are a prerequisite, or are otherwise applicable, to initiating or completing the closure of a CCR unit."

1 Initial dewatering and solids removal has started this year, and will be
2 completed in 2019. The total expected cost of this project is forecasted to be
3 approximately \$3.7M. The 2019 portion of this project is forecasted to be
4 \$3.1M and is included in the \$4.1M O&M total noted above. Per the CO, the
5 removal of the CCR solids must begin within thirty days after ceasing flow to
6 the FGD Blowdown pond and must be completed within eight months once the
7 removal activities have been initiated. Once the CCR solids and pond liner are
8 removed, DEF will complete closure of the FGD Blowdown ponds, as required
9 under the CCR Rule. This includes breaching the dams and walls, and
10 restoration of the grounds.

11

12 **Q. Do DEF's expected CCR compliance activity costs meet the recovery**
13 **criteria established by Order No. 94-044-FOF-EI?**

14 A. Yes. The proposed CCR program meets the recovery for ECRC cost recovery
15 established by Order No. PEC-94-0044-FOF-EI in that:

- 16 a) All expenditures will be prudently incurred after April 13, 1993;
- 17 b) The activities are legally required to comply with a governmentally imposed
18 environmental regulation enacted, became effective, or whose effect was
19 triggered after the Company's last test year upon which rates are based; and
- 20 c) None of the expenditures are being recovered through some other cost
21 recovery mechanism or through base rates.

22

23 **Q. Are there any other CCR rule compliance activities and costs for which**
24 **DEF expects to seek recovery in 2019?**

1 A. DEF continues to evaluate the CCR rule to determine operating and cost
2 impacts, and expects to incur costs in 2019 and beyond. In 2019, DEF will
3 continue engineering for the design and permitting for a new lined landfill unit
4 to dispose of CCRs as a corrective action for groundwater quality exceedances.
5 However, the full extent of compliance activities, timing of these activities and
6 associated costs cannot be determined until further analysis and assessment are
7 complete, including CCR well data analysis and assessment of corrective
8 measures for groundwater quality exceedances. As these analyses and
9 assessments are completed and additional compliance activities and costs
10 become known, DEF will update the Commission and provide the costs for
11 recovery, as appropriate, in later ECRC filings.

12

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

14 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. 20180007-EI
August 24, 2018

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20180007-EI?

A. Yes. I provided direct testimony on April 2, 2018 and July 25, 2018.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2019 for Duke Energy Florida LLC's ("DEF" or "Company") Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air

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

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

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

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

14
15 **Q. What O&M costs does DEF expect to incur in 2019 for air emission**
16 **controls at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated**
17 **Clean Air Compliance Program (Project 7.4)?**

18 A. DEF estimates O&M costs of approximately \$35.8M to support the operation
19 and maintenance of air emissions controls that were installed at the CR Energy
20 Complex (“CREC”) as outlined in DEF’s Integrated Clean Air Compliance Plan
21 as follows:

- 22 • Labor costs are estimated at \$9.0M based on current staffing levels,
23 including labor for the CRN FGD Wastewater project.
- 24 • Contractor expenses are estimated at \$5.8M for various services.

- 1 • Parts and materials are estimated at \$2.6M.
- 2 • Other costs are estimated at \$0.2M.
- 3 • CR5 outage costs are estimated at \$1.1M.
- 4 • Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic,
5 dibasic acid and net gypsum sales/disposal) are estimated to total \$17.1M.

6

7 **Q. What capital expenditures does DEF expect to incur in 2019 for the**
8 **implementation of the Integrated Clean Air Compliance Program (Project**
9 **7.4q)?**

10 A. DEF estimates 2019 capital expenditures of approximately \$3.9M for the CR
11 4&5 FGD Blowdown wastewater project. This will complete the project, which
12 is expected to go in-service in or before February 2019.

13

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

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

21

22 **Q. What 2018 O&M costs does DEF expect to incur for the CR 4&5 FGD**
23 **Blowdown Wastewater Treatment project (Project 7.4q).**

1 A. The 2019 O&M cost for the FGD WWT are projected to be approximately
2 \$2.9M. This includes costs associated with the initial training of the new
3 employees as the plant becomes operational during the first quarter of 2019.
4 The positions consist of Supervisors, Electricians, Control Technicians, and a
5 Certified Welder/Mechanic. These are reflected in Exhibit__(JS-1).
6 Consistent with DEF's Response to question 14 in Staff's First Set of
7 Interrogatories in Docket 20170007-EI, DEF is projecting ten new positions at
8 the FGD WWT Plant. FGD WWT Operators will be required 24 hours per day
9 to operate the system, provide basic maintenance, and conduct analytics required
10 to operate the system.

11

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

14 A. The Company established a dedicated unit to manage, operate and maintain the
15 CAIR equipment as shown by the organization chart on Exhibit__(JS-1). This
16 unit consists of 61 employees that report to the Crystal River North Station
17 Manager and 1 employee who reports to the Director-Florida Fossil-Hydro-
18 Finance. There are 8 managers and 53 maintenance, operations and support
19 employees. The operators work rotating shifts in order to staff the operations of
20 CREC 24 hours per day. The maintenance employees primarily work days, but
21 shift employees are available to work when needed. In an effort to keep regular
22 staffing levels low, contractors are used for specialized or lower-skilled work
23 which minimizes overall operation and maintenance costs.

24

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

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

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

18
19 **Q. Are personnel operating and maintaining this equipment trained in these**
20 **policies and procedures?**

21 A. Yes. Personnel selected to operate and maintain CAIR equipment have to meet
22 job-related qualifications for specific positions. Some operation employees are
23 hired from outside companies and have previous experience operating this type
24 of equipment at other utilities. Other operation employees are selected to

1 participate in an in-house apprentice program. These employees must complete
2 a 2 to 4 year training program before they are fully qualified workers. This
3 training includes a mix of classroom and hands-on training that helps employees
4 progress through different levels of task proficiency. Maintenance employees
5 are selected based on their skills and experience, and are provided equipment
6 specific training to optimize equipment maintenance.

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

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

19
20 **Q. Does the Company have controls in place to ensure these policies and**
21 **procedures are followed?**

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

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

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

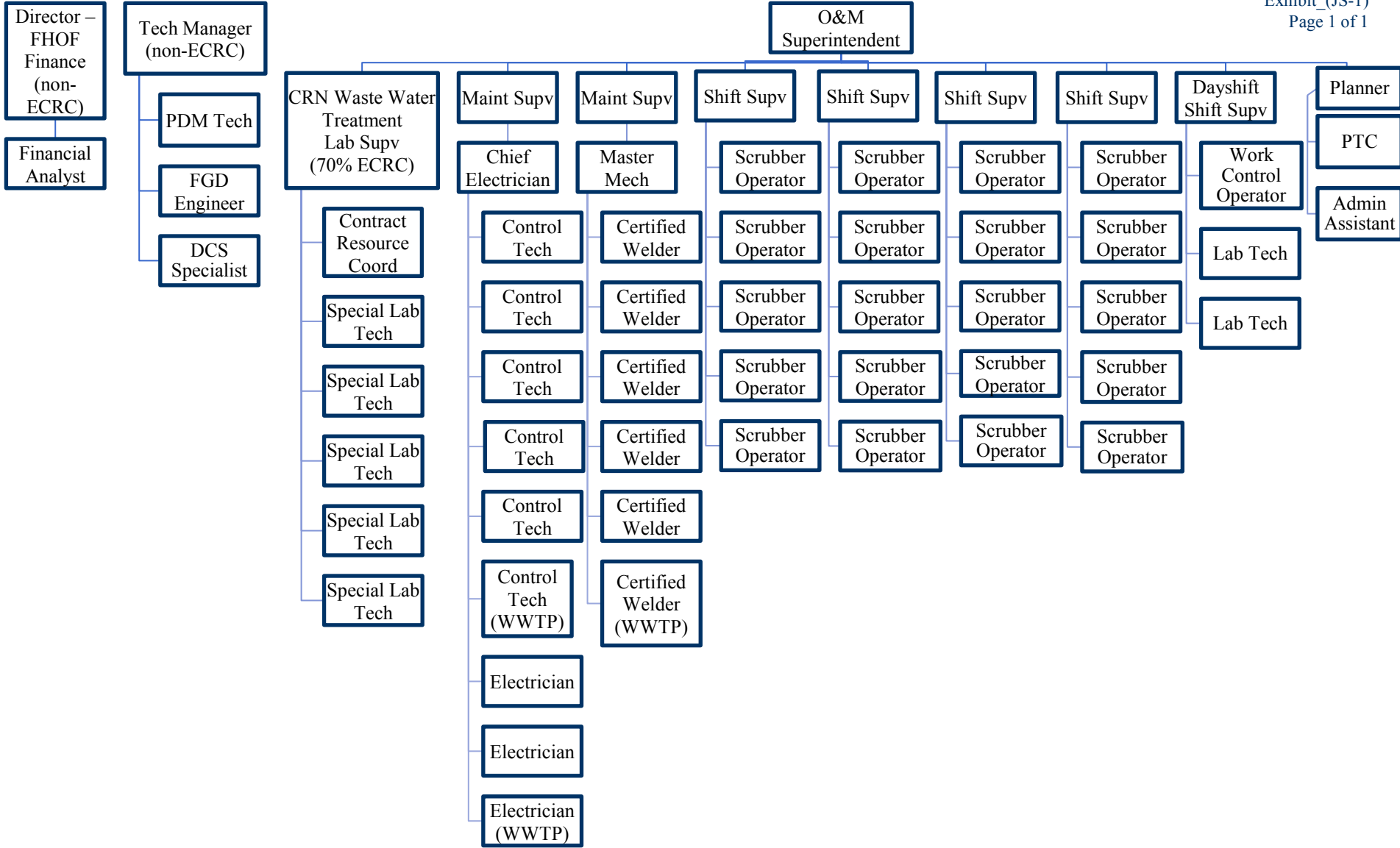
Routine maintenance is performed on a regular and on-going basis. In addition, specialized inspection and maintenance work is conducted during scheduled unit and equipment outages. These specialized work activities are identified and refined as the Company gains more operational experience with the equipment.

Q. What O&M costs does DEF expect to incur in 2019 for the MATS Program – CR1&2 (Project 17.2)?

A. DEF estimates O&M costs of approximately \$60k for MATS CR 1&2. The CR 1&2 plants are being retired in 2018, and some final shutdown costs are expected in 2019.

Q. Does this conclude your testimony?

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. 20180007-EI
August 24, 2018

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20180007-EI?

A. Yes. I provided direct testimony on April 2, 2018 and July 25, 2018.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2019 for Duke Energy Florida LLC's ("DEF" or "Company") Substation Environmental Investigation, Remediation and Pollution Prevention

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

17

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

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

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

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

20

21 **Q. What costs does DEF expect to incur in 2019 for the Substation**
22 **Environmental Investigation, Remediation and Pollution Prevention**
23 **Program (Project 1 & 1a)?**

1 A. DEF estimates approximately \$409k of O&M costs at 7 sites for the Substation
2 Environmental Investigation, Remediation and Pollution Prevention Program.
3 The Distribution portion of this program is expected to be complete in 2018, all
4 remaining sites are Transmission only.

5
6 **Q. What costs does DEF expect to incur in 2019 for the Distribution System**
7 **Environmental Investigation, Remediation and Pollution Prevention**
8 **Program (Project 2)?**

9 A. DEF is projecting approximately \$8k in O&M for the Distribution System
10 Investigation, Remediation, and Pollution Prevention Program (Project 2) for
11 groundwater monitoring at the 7100 Sunset Way, St. Petersburg Beach location.

12
13 **Q. What costs does DEF expect to incur in 2019 for the PIM Program (Project**
14 **3)?**

15 A. The PIM Program assets retired September 2016 and June 2017. As approved in
16 Order Nos. PSC-2016-0535-FOF-EI and PSC 2018-0014-FOF-EI, DEF is
17 amortizing the net book value of the PIM Program assets over three years. DEF
18 is projecting approximately \$411k of amortization in 2019, and all assets will be
19 fully amortized as of September 2019.

20
21 **Q. What costs does DEF expect to incur in 2019 for the Aboveground Storage**
22 **Tank (“AST”) Program (Project 4)?**

23 A. DEF does not expect to incur any capital expenditures or O&M costs in 2019.

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Q. What costs does DEF expect to incur in 2017 for the Phase II Cooling Water Intake Program (Project 6)?

A. Site specific strategic plans, studies, and implementation plans are under development to ensure compliance with all applicable requirements of the rule. DEF expects to incur \$298k in O&M costs in 2019, which includes 122.21(r) reports for Anclote and Bartow stations in order to assess 316(b) compliance, and programmatic costs for all stations with NPDES permits. DEF will submit study results to FDEP for Anclote July 2020 and Bartow August 2020. DEF expects 2019 capital expenditures to be approximately \$4.4 million for the Crystal River North 316(b) compliance project.

Q. What costs does DEF expect to incur in 2019 for the CAIR/CAMR Program (Project 7.2)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2019.

Q. What costs does DEF expect to incur in 2019 for the BART Program (Project 7.5)?

A. DEF does not expect to incur any costs in 2019.

Q. What costs does DEF expect to incur in 2019 for the Arsenic Groundwater Standard Program (Project 8)?

A. DEF estimates approximately \$150k in O&M costs for the Arsenic Groundwater Standard Program, primarily to perform hydrological evaluation of Monitoring

1 Well #32 to determine potential sources of elevated arsenic levels and support
2 site assessment evaluation of the former north ash pond. In accordance to FDEP
3 Consent Order No. 09-3463D executed on March 22, 2016, DEF continues its
4 investigation to evaluate the potential source of arsenic groundwater
5 exceedances.

6

7 **Q. What costs does DEF expect to incur in 2019 for the Sea Turtle – Coastal
8 Street Lighting Program (Project 9)?**

9 A. DEF estimates \$350 and \$400 in O&M and capital costs, respectively, for the
10 Sea Turtle – Coastal Street Lighting Program. The O&M costs are to install
11 mitigation on any existing street lights during nesting season that may interfere
12 with sea turtle nesting for Gulf County, Mexico Beach, and Pinellas County.
13 Capital costs are projected to install new street lights if required in Gulf County,
14 Mexico Beach, and Pinellas County and any lighting required for the Don Cesar
15 project in Pinellas County.

16

17 **Q. What costs does DEF expect to incur in 2019 for the Underground Storage
18 Tanks (“UST”) Program (Project 10)?**

19 A. DEF does not expect to incur any capital expenditures or O&M costs in 2019.

20

21 **Q. What costs does DEF expect to incur in 2019 for the Modular Cooling
22 Tower (Project 11)?**

23 A. DEF does not expect to incur any costs in 2019.

24

1 **Q. What costs does DEF expect to incur in 2019 for the Thermal Discharge**
2 **Permanent Cooling Tower (Project 11.1)?**

3 A. DEF does not expect to incur any costs in 2019.

4

5 **Q. What costs does DEF expect to incur in 2019 for the Greenhouse Gas**
6 **Inventory and Reporting Program (Project 12)?**

7 A. DEF does not expect to incur any costs in 2019.

8

9 **Q. What costs does DEF expect to incur in 2019 for the Mercury TMDL**
10 **Program (Project 13)?**

11 A. DEF does not expect to incur any costs in 2019.

12

13 **Q. What costs does DEF expect to incur in 2019 in for the HAPs ICR Program**
14 **(Project No. 14)?**

15 A. DEF does not expect to incur any costs in 2019.

16

17 **Q. What costs does DEF expect to incur in 2019 for the Effluent Limitation**
18 **Guidelines ICR Program (Project No. 15)?**

19 A. DEF does not expect to incur any costs in 2019.

20

21 **Q. What costs does DEF expect to incur in 2019 for the Effluent Limitation**
22 **Guidelines CRN Program (Project No. 15.1)?**

23 A. DEF does not expect to incur any 2019 capital or O&M costs for the ELG
24 Crystal River North project.

1

2 **Q. What costs does DEF expect to incur in 2019 for the NPDES Program**
3 **(Project No. 16)?**

4 A. DEF estimates approximately \$26k of O&M costs for Whole Effluent Toxicity
5 (“WET”) testing as required at DEF stations with NPDES permits.

6

7 **Q. What O&M costs does DEF expect to incur in 2019 for the MATS Program**
8 **– CR 4&5 (Project No. 17)?**

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

13

14 **Q. What capital costs does DEF expect to incur in 2019 for the MATS**
15 **Program – CR 4&5 (Project No. 17)?**

16 A. DEF does not expect capital expenditures in 2019.

17

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

19 A. Yes.