

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	8,450,028	
4	(303) Miscellaneous Intangible Plant	187,871,139	66,377,216
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	196,321,167	66,377,216
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,060,864	
9	(311) Structures and Improvements	477,130,626	1,399,735
10	(312) Boiler Plant Equipment	2,168,859,670	15,611,288
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	550,918,951	10,975,607
13	(315) Accessory Electric Equipment	244,185,487	2,995,298
14	(316) Misc. Power Plant Equipment	56,272,218	297,173
15	(317) Asset Retirement Costs for Steam Production	16,630,897	515,384
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,520,058,713	31,794,485
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	18,711,144	2,288
38	(341) Structures and Improvements	241,461,045	7,512,035
39	(342) Fuel Holders, Products, and Accessories	157,996,624	1,478,320
40	(343) Prime Movers	1,530,545,437	214,575,730
41	(344) Generators	345,575,415	9,693,879
42	(345) Accessory Electric Equipment	186,470,012	29,364,873
43	(346) Misc. Power Plant Equipment	50,474,809	3,177,484
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	2,531,234,486	265,804,609
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	6,051,293,199	297,599,094

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			8,450,028	3
95,409			254,152,946	4
95,409			262,602,974	5
				6
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-235,425		-235,425	6,060,864	8
581,385		76,158	478,025,134	9
6,348,283		-44,279	2,178,078,396	10
				11
6,192,637		-31,879	555,670,042	12
95,572		-707,128	246,378,085	13
1,957,166			54,612,225	14
-3,839,425	-3,839,425		17,146,281	15
11,100,193	-3,839,425	-942,553	3,535,971,027	16
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		906,395	19,619,827	37
1,299,697		68,314,945	315,988,328	38
2,610,159		14,063,136	170,927,921	39
50,629,502		185,702,717	1,880,194,382	40
1,140,975		39,026,048	393,154,367	41
1,433,535		39,569,224	253,970,574	42
1,428,831		6,087,873	58,311,335	43
				44
58,542,699		353,670,338	3,092,166,734	45
69,642,892	-3,839,425	352,727,785	6,628,137,761	46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	122,637,608	-805,230
49	(352) Structures and Improvements	32,743,039	8,627
50	(353) Station Equipment	982,155,397	124,486,166
51	(354) Towers and Fixtures	66,220,251	30,787
52	(355) Poles and Fixtures	1,016,227,912	120,256,920
53	(356) Overhead Conductors and Devices	529,795,930	22,623,446
54	(357) Underground Conduit	32,216,857	
55	(358) Underground Conductors and Devices	72,952,082	
56	(359) Roads and Trails	3,134,250	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,858,083,326	266,600,716
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	50,800,927	-1,949,461
61	(361) Structures and Improvements	30,405,456	1,199,653
62	(362) Station Equipment	740,278,921	96,651,708
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	689,852,847	19,051,401
65	(365) Overhead Conductors and Devices	820,660,976	47,910,032
66	(366) Underground Conduit	330,930,552	5,428,054
67	(367) Underground Conductors and Devices	763,928,524	87,739,122
68	(368) Line Transformers	665,359,020	87,084,650
69	(369) Services	534,173,977	2,219,505
70	(370) Meters	171,562,112	20,909,103
71	(371) Installations on Customer Premises	9,796,100	-1,250,106
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	377,440,015	40,091,828
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	5,185,189,427	405,085,489
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	13,655,102	1,401,665
87	(390) Structures and Improvements	187,099,509	11,499,741
88	(391) Office Furniture and Equipment	37,162,124	7,005,766
89	(392) Transportation Equipment	113,766,720	-2,695,720
90	(393) Stores Equipment	7,247,087	36,767
91	(394) Tools, Shop and Garage Equipment	20,393,045	7,741,781
92	(395) Laboratory Equipment	141,648	-74,643
93	(396) Power Operated Equipment	3,356,411	6,124,959
94	(397) Communication Equipment	45,094,790	1,292,045
95	(398) Miscellaneous Equipment	2,727,891	171,070
96	SUBTOTAL (Enter Total of lines 86 thru 95)	430,644,327	32,503,431
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	1,974,239	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	432,618,566	32,503,431
100	TOTAL (Accounts 101 and 106)	14,723,505,685	1,068,165,946
101	(102) Electric Plant Purchased (See Instr. 8)		166,519,342
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	14,723,505,685	1,234,685,288

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
			121,832,378	48
			32,751,666	49
12,313,332		5,729,791	1,100,058,022	50
98,995			66,152,043	51
10,417,363	1,251,240		1,127,318,709	52
3,826,272	253,888		548,846,992	53
			32,216,857	54
			72,952,082	55
			3,134,250	56
				57
26,655,962	1,505,128	5,729,791	3,105,262,999	58
				59
			48,851,466	60
75,226		-10,162	31,519,721	61
10,192,634	1,269		826,739,264	62
				63
2,761,364			706,142,884	64
14,557,839			854,013,169	65
1,237,682			335,120,924	66
9,108,497			842,559,149	67
17,914,095			734,529,575	68
3,813,799			532,579,683	69
38,807,752			153,663,463	70
1,618			8,544,376	71
				72
11,970,015			405,561,828	73
				74
110,440,521	1,269	-10,162	5,479,825,502	75
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			15,056,767	86
4,306,366		-29,662	194,263,222	87
2,180,072		7,500	41,995,318	88
25,248,706			85,822,294	89
68,179			7,215,675	90
1,543,734			26,591,092	91
60,651			6,354	92
1,213,201			8,268,169	93
4,115,887			42,270,948	94
773,122			2,125,839	95
39,509,918		-22,162	423,615,678	96
				97
			1,974,239	98
39,509,918		-22,162	425,589,917	99
246,344,702	-2,333,028	358,425,252	15,901,419,153	100
	192,173,659	-358,693,001		101
				102
				103
246,344,702	189,840,631	-267,749	15,901,419,153	104

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Name of Respondent Duke Energy Florida, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/12/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 15 Column: c

ARC Steam additions and adjustments relate to revisions in cash flows for existing ARCs.

Schedule Page: 204 Line No.: 101 Column: c

The activity in Account 102 – Electric Plant Purchased consists of the following transaction:

- On January 31, 2017, Duke Energy Florida completed the purchase of 590 megawatt generating station assets from Osprey Energy Center, LLC. The final entries related to this transaction were filed with the Commission on June 13, 2017 and were approved on August 3, 2017. The total addition to Account 102 for this purchase was \$166,519,342.

Schedule Page: 204 Line No.: 101 Column: e

Adjustments to Account 102 include the following:

\$109,126,004 – Accumulated Depreciation related to Osprey purchase

\$83,047,655 – Acquisition Adjustment related to the Osprey purchase