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

April 1, 2020

VIA ELECTRONIC FILING

Mr. Adam Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Environmental Cost Recovery Clause; Docket No. 20200007-EI*

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC ("DEF"), please find enclosed for electronic filing in the above-referenced docket, DEF's 2019 Final True-Up Report. The filing includes the following:

- DEF's Petition for Approval of Environmental Cost Recovery Final True-Up for the period January 2019 to December 2019;
- Pre-filed Direct Testimony of Christopher A. Menendez and Exhibit No. ___ (CAM-1) and Exhibit No. ___(CAM-2);
- Pre-filed Direct Testimony of Timothy Hill;
- Pre-filed Direct Testimony of Jeffrey Swartz; and
- Pre-filed Direct Testimony of Kim McDaniel and Exhibit No. ___ (KSM-1).

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

Respectfully,

s/Matthew R. Bernier

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

MRB/cw
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 20200007-EI
	Filed: April 1, 2020

DUKE ENERGY FLORIDA, LLC'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY CLAUSE FINAL TRUE-UP FOR THE PERIOD JANUARY 2019 - DECEMBER 2019

Duke Energy Florida, LLC ("DEF" or "the Company"), hereby petitions for approval of DEF's final end-of-the period Environmental Cost Recovery Clause ("ECRC") True-Up amount of an over-recovery of $14,873,567, and an under-recovery of $1,792,439 as the adjusted net true-up for the period January 2019 through December 2019. In support of this Petition, DEF states:

1. The actual end-of-period ECRC true-up over-recovery amount of $14,873,567 for the period January 2019 through December 2019 was calculated in accordance with the methodology set forth in Form 42-2A of Exhibit No. __ (CAM-1) accompanying the direct testimony of DEF witness Christopher A. Menendez, which is being filed together with this Petition and incorporated herein. Additional cost information for specific ECRC programs for the period January 2019 through December 2019 are presented in the direct testimonies of Timothy Hill, Kim McDaniel, and Jeffrey Swartz filed with this Petition and incorporated herein.

2. In Order No. PSC-2019-0500-FOF-EI, the Commission approved an over-recovery of $16,666,006 as the estimated/actual ECRC true-up for the period January 2019 through December 2019.

3. As reflected on Form 42-1A, Line 3, of Exhibit No. __ (CAM-1) to Mr. Menendez's testimony, the adjusted net true-up for the period January 2019 through December 2019 is an under-recovery of $1,792,439, which is the difference between the actual true-up over-recovery of $14,873,567 and the estimated/actual true-up over-recovery of $16,666,006.

WHEREFORE, DEF respectfully requests that the Commission approve the Company's final 2019 end-of-period Environmental Cost Recovery True-Up amount of an over-recovery amount of $14,873,567, and an under-recovery of $1,792,439 as the adjusted net true-up for the period January 2019 through December 2019.

RESPECTFULLY SUBMITTED this 1st day of April, 2020.

/s/Matthew R. Bernier
DIANNE M. TRIPLETT
Deputy General Counsel
Duke Energy Florida, LLC
299 First Avenue North
St. Petersburg, FL 33701
T: 727.820.4692
F: 727.820.5041
E: Dianne.Triplett@duke-energy.com

MATTHEW R. BERNIER
Associate General Counsel
Duke Energy Florida, LLC
106 East College Avenue
Suite 800
Tallahassee, Florida 32301
T: 850.521.1428
F: 727.820.5041
E: Matthew.Bernier@duke-energy.com

CERTIFICATE OF SERVICE
Docket No. 20200007-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 1st day of April, 2020.

/s/Matthew R. Bernier
Matthew R. Bernier

Charles Murphy Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 cmurphy@psc.state.fl.us J. Beasley / J. Wahlen / M. Means Ausley McMullen P.O. Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com mmeans@ausley.com Russell A. Badders Gulf Power Company One Energy Place, Bin 100 Pensacola, FL 32520-0100 russell.badders@nexteraenergy.com Jon C. Moyle, Jr. Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com mqualls@moylelaw.com Maria Moncada / David Lee 700 Universe Boulevard (LAW/JB) Juno Beach, FL 33408-0420 maria.moncada@fpl.com david.lee@fpl.com	J.R. Kelly / P. Christensen / C. Rehwinkel / T. David / S. Morse / M. Fall-Fry Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 rehwinkel.charles@leg.state.fl.us kelly.jr@leg.state fl.us christensen.patty@leg.state fl.us david.tad@leg.state.fl.us fall-fry.mireille@leg.state.fl.us morse.stephanie@leg.state fl.us Paula K. Brown Tampa Electric Company Regulatory Affairs P.O. Box 111 Tampa, FL 33601 regdept@tecoenergy.com James W. Brew / Laura W. Baker Stone Law Firm 1025 Thomas Jefferson Street, N.W. Eighth Floor, West Tower Washington, DC 20007 jbrew@smxblaw.com lwb@smxblaw.com Kenneth Hoffman Florida Power & Light Company 134 W. Jefferson Street Tallahassee, FL 32301-1713 ken.hoffman@fpl.com

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

April 1, 2020

Q. Please state your name and business address.

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

Q. By whom are you employed and in what capacity?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company"), as Rates and Regulatory Strategy Director.

Q. What are your responsibilities in that position?

A. I am responsible for regulatory planning and cost recovery for DEF as well as Open Access Transmission Tariff ("OATT") filings with the Federal Energy Regulatory Commission ("FERC"). These responsibilities include: regulatory financial reports and analysis of state, federal and local regulations and their impact on DEF. In this capacity, I am also responsible for DEF's True-up, Actual/Estimated and Projection filings in the Environmental Cost Recovery Clause docket ("ECRC").

Q. Please describe your educational background and professional experience.

A. I joined the Company on April 7, 2008 as a Senior Financial Specialist in the Florida Planning & Strategy group. In that capacity, I supported the development of long-term financial forecasts and the development of current-year monthly earnings and cash flow projections. In 2011, I accepted a position as a Senior Business Financial Analyst in the Power Generation Florida Finance organization. In that capacity, I provided accounting and financial analysis support to various generation facilities in DEF's Fossil fleet. In 2013, I accepted a position as a Senior Regulatory Specialist. In that capacity, I supported the preparation of testimony and exhibits for the Fuel Docket as well as other Commission Dockets. In October 2014, I was promoted to Rates and Regulatory Strategy Manager, and in February 2020, I was promoted to my current position. Prior to working at DEF, I was the Manager of Inventory Accounting and Control for North American Operations at Cott Beverages. In this role, I was responsible for inventory-related accounting and inventory control functions for Cott-owned manufacturing plants in the United States and Canada. I received a Bachelor of Science degree in Accounting from the University of South Florida, and I am a Certified Public Accountant in the State of Florida.

Q. Have you previously filed testimony before this Commission in connection with DEF's Environmental Cost Recovery Clause ("ECRC")?

A. Yes.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present for Commission review and approval DEF's actual true-up costs associated with environmental compliance activities for the period January 2019 - December 2019.

Q. Are you sponsoring any exhibits in support of your testimony?

A. Yes. I am sponsoring Exhibit No.___ CAM-1, that consists of nine forms, and Exhibit No.___ CAM-2, that provides details of four capital projects by site.

Exhibit No.___ CAM-1 consists of the following:

- Form 42-1A: Final true-up for the period January 2019 - December 2019.
- Form 42-2A: Final true-up calculation for the period.
- Form 42-3A: Calculation of the interest provision for the period.
- Form 42-4A: Calculation of variances between actual and actual/estimated costs for O&M Activities.
- Form 42-5A: Summary of actual monthly costs for the period for O&M Activities.
- Form 42-6A: Calculation of variances between actual and actual/estimated costs for Capital Investment Projects.
- Form 42-7A: Summary of actual monthly costs for the period for Capital Investment Projects.
- Form 42-8A, pages 1-18: Calculation of return on capital investment, depreciation expense and property tax expense for each project recovered through the ECRC.

- Form 42-9A: DEF's capital structure and cost rates.

Exhibit No.___ CAM-2 consists of detailed support for the following capital projects:

- Pipeline Integrity Management (Capital Program Detail (CPD), pages 2-3)
- Above Ground Storage Tank Secondary Containment (CPD, pages 4-9)
- Clean Air Interstate Rule (CAIR) Combustion Turbines (CTs)(CPD, pages 10-13)
- CAIR-Crystal River Units 4 & 5 (CPD, pages 14-15)

These exhibits were developed under my supervision and they are true and accurate.

Q. What is the source of the data that you will present in testimony and exhibits in this proceeding?

A. The actual data is taken from the books and records of DEF. The books and records are kept in the regular course of DEF's business in accordance with generally accepted accounting principles and practices, provisions of the Uniform System of Accounts as prescribed by Federal Energy Regulatory Commission, and any accounting rules and orders established by this Commission. The Company relies on the information included in this testimony in the conduct of its affairs.

Q. What is the final true-up amount DEF is requesting for the period January 2019 - December 2019?

A. DEF requests approval of an over-recovery amount of $14,873,567 for the year ending December 31, 2019. This amount is shown on Form 42-1A, Line 1.

Q. What is the net true-up amount DEF is requesting for the period January 2019 - December 2019 to be applied in the calculation of the environmental cost recovery factors to be refunded/recovered in the next projection period?

A. DEF requests approval of an adjusted net true-up under-recovery amount of $1,792,439 for the period January 2019 - December 2019 reflected on Line 3 of Form 42-1A. This amount is the difference between an actual over-recovery amount of $14,873,567 and an actual/estimated over-recovery of $16,666,006 for the period January 2019 - December 2019, as approved in Order PSC-2019-0500-FOF-EI.

Q. Are all costs listed on Forms 42-1A through 42-8A attributable to environmental compliance projects approved by the Commission?

A. Yes.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections as presented in previous testimony and exhibits?

A. Form 42-4A shows a total O&M project variance of $407,790 or 1% lower than projected. Individual O&M project variances are on Form 42-4A. Explanations associated with variances are contained in the direct testimonies of Timothy Hill, Kim McDaniel, and Jeffrey Swartz.

Q. How did actual capital recoverable expenditures for January 2019 - December 2019 compare with DEF's estimated/actual projections as presented in previous testimony and exhibits?

A. Form 42-6A shows a total capital investment recoverable cost variance of $192,971 or 1% lower than projected. Individual project variances are on Form 42-6A. Return on capital investment, depreciation and property taxes for each project for the period are provided on Form 42-8A, pages 1-18. Explanations associated with variances are contained in the direct testimonies of Timothy Hill, Kim McDaniel, and Jeffrey Swartz.

Q. Please explain the variance between actual project expenditures and the Actual/Estimated projections for the SO_2/NOx Emissions Allowance (Project 5).

A. The O&M variance is $5,718 or 36% lower than projected. This is primarily due to lower than expected SO_2 Allowance expense.

Q. Does this conclude your testimony?

A. Yes.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1A Through 42-9A

January 2019 - December 2019
Final True-Up
Docket No. 20200007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019
(in Dollars)

Form 42-1A

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Line		Period Amount
1	Over/(Under) Recovery for the Period January 2019 - December 2019 (Form 42-2A, Line 5 + 6 + 10)	$ 14,873,567
2	Actual/Estimated True-Up Amount Approved for the Period January 2019 - December 2019 (Order No. PSC-2019-0500-FOF-EI)	16,666,006
3	Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2020 to December 2020 (Lines 1 - 2)	$ (1,792,439)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

End-of-Period True-Up Amount
(in Dollars)

Line	Description		Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)		$3,815,052	$3,854,689	$3,938,619	$4,104,582	$4,513,384	$5,409,150	$5,326,315	$5,491,091	$5,601,793	$4,928,636	$4,684,231	$3,749,298	55,416,840
2	True-Up Provision (Order No. PSC-2018-0014-FOF-EI)	9,258,985	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	$771,582	9,258,985
3	ECRC Revenues Applicable to Period (Lines 1 + 2)		$4,586,634	4,626,271	4,710,201	4,876,164	5,284,966	6,180,732	6,097,897	6,262,673	6,373,375	5,700,219	5,455,813	4,520,880	64,675,825
4	Jurisdictional ECRC Costs														
	a. O & M Activities (Form 42-5A, Line 9)		$1,866,306	$1,405,024	$3,060,780	$2,621,982	$1,945,487	$2,012,831	$2,491,478	$2,139,881	$2,025,824	$2,699,036	$2,240,418	$393,140	$24,902,187
	b. Capital Investment Projects (Form 42-7A, Line 9)		2,074,662	2,184,102	2,182,832	2,138,380	2,117,545	2,058,260	2,056,544	2,063,745	2,030,513	2,026,328	2,106,891	2,122,746	25,162,548
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Total Jurisdictional ECRC Costs		$3,940,968	$3,589,126	$5,243,612	$4,760,362	$4,063,032	$4,071,091	$4,548,022	$4,203,626	$4,056,337	$4,725,364	$4,347,309	$2,515,886	$50,064,735
5	Over/(Under) Recovery (Line 3 - Line 4d)		$645,666	$1,037,145	($533,410)	$115,802	$1,221,934	$2,109,641	$1,549,875	$2,059,047	$2,317,038	$974,854	$1,108,504	$2,004,994	$14,611,090
6	Interest Provision (Form 42-3A, Line 10)		22,482	22,667	21,992	20,135	19,576	20,880	21,587	22,121	23,898	22,836	21,429	22,874	262,477
7	Beginning Balance True-Up & Interest Provision		9,258,985	9,155,551	9,443,781	8,160,780	7,525,135	7,995,062	9,354,001	10,153,881	11,463,467	13,032,822	13,258,930	13,617,281	9,258,985
	a. Deferred True-Up - January 2018 - December 2018 (2018 TU filing dated 3/29/19)		1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942	1,988,942
8	True-Up Collected/(Refunded) (see Line 2)		(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(771,582)	(9,258,985)
9	End of Period Total True-Up (Lines 5+6+7+7a+8)		$11,144,493	$11,432,723	$10,149,722	$9,514,077	$9,984,004	$11,342,943	$12,142,823	$13,452,409	$15,021,764	$15,247,872	$15,606,223	$16,862,509	$16,862,509
10	Adjustments to Period Total True-Up Including Interest		0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up Over/(Under) (Lines 9 + 10)		$11,144,493	$11,432,723	$10,149,722	$9,514,077	$9,984,004	$11,342,943	12,142,823	$13,452,409	$15,021,764	$15,247,872	$15,606,223	$16,862,509	$16,862,509

Notes:
(A) N/A

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

Interest Provision
(in Dollars)

Line	Description	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	$11,247,927	$11,144,493	$11,432,723	$10,149,722	$9,514,077	$9,984,004	$11,342,943	$12,142,823	$13,452,409	$15,021,764	$15,247,872	$15,606,223	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	11,122,011	11,410,056	10,127,730	9,493,942	9,964,428	11,322,063	12,121,236	13,430,288	14,997,866	15,225,036	15,584,794	16,839,635	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	22,369,938	22,554,549	21,560,453	19,643,664	19,478,505	21,306,068	23,464,179	25,573,111	28,450,275	30,246,800	30,832,666	32,445,858	
4	Average True-Up Amount (Line 3 x 1/2)	11,184,969	11,277,275	10,780,227	9,821,832	9,739,253	10,653,034	11,732,090	12,786,556	14,225,138	15,123,400	15,416,333	16,222,929	
5	Interest Rate (Last Business Day of Prior Month)	2.42%	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.97%	1.66%	1.67%	
6	Interest Rate (Last Business Day of Current Month)	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.97%	1.66%	1.67%	1.71%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	4.83%	4.82%	4.89%	4.91%	4.82%	4.71%	4.42%	4.15%	4.02%	3.63%	3.33%	3.38%	
8	Average Interest Rate (Line 7 x 1/2)	2.415%	2.410%	2.445%	2.455%	2.410%	2.355%	2.210%	2.075%	2.010%	1.815%	1.665%	1.690%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.201%	0.201%	0.204%	0.205%	0.201%	0.196%	0.184%	0.173%	0.168%	0.151%	0.139%	0.141%	
10	Interest Provision for the Month (Line 4 x Line 9)	$22,482	$22,667	$21,992	$20,135	$19,576	$20,880	$21,587	$22,121	$23,898	$22,836	$21,429	$22,874	$262,477

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

Variance Report of O&M Activities
(In Dollars)

Line		(1) YTD Actual	(2) Actual/ Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities - System				
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	$732,080	$618,709	$113,372	18%
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	17,585	12,053	5,532	46%
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	9,961	7,500	2,461	33%
3	Pipeline Integrity Management - Bartow /Anclote Pipeline - Intm	0	0	0	0%
4	Above Ground Tank Secondary Containment	0	0	0	0%
5	SO2/NOx Emissions Allowances - Energy	10,341	16,059	(5,718)	-36%
6	Phase II Cooling Water Intake 316(b) - Base	394,107	326,355	67,753	21%
6a	Phase II Cooling Water Intake 316(b) - Intm	421,400	390,922	30,479	8%
7.2	CAIR/CAMR - Peaking - Demand	0	0	0	0%
7.4	CAIR/CAMR Crystal River - Base	13,780,599	14,706,826	(926,227)	-6%
7.4	CAIR/CAMR Crystal River - Energy	7,922,177	8,070,700	(148,523)	-2%
7.4	CAIR/CAMR Crystal River - A&G	79,844	88,186	(8,343)	-9%
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	1,484,028	924,619	559,410	61%
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0%
8	Arsenic Groundwater Standard - Base	99,915	150,000	(50,085)	-33%
9	Sea Turtle - Coastal Street Lighting - Distrib	(47,974)	(47,974)	0	0%
11	Modular Cooling Towers - Base	0	0	0	0%
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0%
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0%
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0%
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0%
15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	0	0%
16	National Pollutant Discharge Elimination System (NPDES) - Energy	29,903	26,374	3,529	13%
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	9,213	162,841	(153,628)	-94%
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0%
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	45,152	45,152	0	0%
18	Coal Combustion Residual (CCR) Rule - Energy	2,124,816	2,022,617	102,200	5%
2	Total O&M Activities - Recoverable Costs	$27,113,148	$27,520,938	($407,790)	-1%
3	Recoverable Costs Allocated to Energy	11,625,630	11,268,361	357,269	3%
4	Recoverable Costs Allocated to Demand	15,487,518	16,252,577	(765,059)	-5%

Notes:
Column (1) End of Period Totals on Form 42-5A
Column (2) 2019 Estimated/Actual Filing (7/26/2019)
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

O&M Activities
(in Dollars)

Line		Description	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1		Description of O&M Activities													
	1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	$15,946	$158,436	$250,680	$41,115	$118,533	$9,507	$35,528	$41,769	$35,714	$18,632	$0	$6,221	$732,080
	1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	(7,714)	2,536	10,402	2,262	2,412	2,156	2,336	27,176	(23,982)	0	0	0	17,585
	2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	0	0	0	0	0	6,755	0	3,206	0	0	0	0	9,961
	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	1,965	729	0	(3,148)	914	1,046	1,254	1,396	1,132	1,409	1,964	1,680	10,341
	6	Phase II Cooling Water Intake 316(b) - Base	13,731	28,160	26,572	23,280	2,724	47,199	65,077	0	42,297	0	0	145,067	394,107
	6a	Phase II Cooling Water Intake 316(b) - Intm	3,372	46,388	0	24,895	103,742	(47,199)	68,684	32,999	(901)	0	0	189,419	421,400
	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	1,204,590	1,302,839	2,257,606	1,719,390	960,939	939,462	1,011,291	1,308,667	989,425	1,327,882	781,710	(23,203)	13,780,599
	7.4	CAIR/CAMR Crystal River - Energy	505,618	68,407	573,674	535,668	499,090	771,638	1,212,902	570,733	874,553	1,243,435	1,071,896	(5,436)	7,922,177
	7.4	CAIR/CAMR Crystal River - A&G	6,860	7,229	8,724	7,013	7,034	7,233	7,876	7,122	5,193	4,912	5,753	4,895	79,844
	7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	64,404	11,738	78,832	76,671	92,974	222,128	158,183	169,308	255,614	301,089	53,088	1,484,028
	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	13,525	35,032	4,949	5,029	13,359	7,638	2,184	8,026	2,462	4,503	3,209	99,915
	9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	(47,974)	0	0	0	0	0	(47,974)
	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 ICR 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	2,135	3,339	0	0	16,323	8,105	0	0	0	29,903
	17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	0	0	0	1,841	0	0	7,372	0	0	0	0	0	9,213
	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	(12)	0	0	45,164	0	0	0	0	0	0	0	0	45,152
	18	Coal Combustion Residual (CCR) Rule - Energy	245,538	(131,514)	159,158	326,069	354,854	361,379	156,497	169,566	107,029	100,346	190,900	84,994	2,124,816
2		Total of O&M Activities	$1,989,895	$1,561,138	$3,333,586	$2,809,463	$2,135,282	$2,205,509	$2,750,608	$2,339,326	$2,215,900	$2,954,692	$2,357,815	$459,934	$27,113,148
3		Recoverable Costs Allocated to Energy	753,109	2,026	744,570	986,560	934,868	1,227,037	1,600,152	916,202	1,160,128	1,600,804	1,565,849	134,326	11,625,630
4		Recoverable Costs Allocated to Demand - Transm	15,946	158,436	250,680	41,115	118,533	9,507	35,528	41,769	35,714	18,632	0	6,221	732,080
		Recoverable Costs Allocated to Demand - Distrib	(7,714)	2,536	10,402	2,262	2,412	8,911	(45,637)	30,383	(23,982)	0	0	0	(20,428)
		Recoverable Costs Allocated to Demand - Prod-Base	1,218,321	1,344,524	2,319,210	1,747,618	968,693	1,000,020	1,084,005	1,310,851	1,039,748	1,330,344	786,213	125,073	14,274,621
		Recoverable Costs Allocated to Demand - Prod-Intm	3,372	46,388	0	24,895	103,742	(47,199)	68,684	32,999	(901)	0	0	189,419	421,400
		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	6,860	7,229	8,724	7,013	7,034	7,233	7,876	7,122	5,193	4,912	5,753	4,895	79,844
5		Retail Energy Jurisdictional Factor	0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)	722,307	1,947	712,107	942,954	878,121	1,095,989	1,447,818	832,094	1,054,672	1,445,686	1,504,781	130,323	10,768,799
8		Jurisdictional Demand Recoverable Costs - Transm (B)	11,195	111,227	175,985	28,864	83,214	6,674	24,942	29,323	25,072	13,081	0	4,367	513,944
		Jurisdictional Demand Recoverable Costs - Distrib (B)	(7,680)	2,525	10,357	2,252	2,401	8,872	(45,437)	30,249	(23,876)	0	0	0	(20,337)
		Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,131,637	1,248,861	2,154,198	1,623,275	899,770	928,868	1,006,878	1,217,584	965,770	1,235,690	730,274	116,174	13,258,979
		Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	2,452	33,725	0	18,099	75,424	(34,315)	49,935	23,991	(655)	0	0	137,713	306,369
		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)	6,395	6,739	8,133	6,538	6,557	6,743	7,342	6,640	4,841	4,579	5,363	4,563	74,433
9		Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$1,866,306	$1,405,024	$3,060,780	$2,621,982	$1,945,487	$2,012,831	$2,491,478	$2,139,881	$2,025,824	$2,699,036	$2,240,418	$393,140	$24,902,187

Notes:
(A) Line 3 x Line 5
(B) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

Variance Report of Capital Investment Activities
(In Dollars)

Line			(1) Total Year Actual	(2) Actual/ Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of Capital Investment Activities					
	3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline	$410,593	$410,598	($5)	0%
	4.x	Above Ground Tank Secondary Containment	1,255,231	1,260,408	(5,177)	0%
	5	SO2/NOx Emissions Allowances	249,881	251,663	(1,782)	-1%
	6	Phase II Cooling Water Intake 316(b)	207,817	244,199	(36,382)	-15%
	7.x	CAIR/CAMR	8,128,099	8,162,591	(34,492)	0%
	9	Sea Turtle - Coastal Street Lighting	1,031	1,053	(22)	-2%
	10.x	Underground Storage Tanks	21,086	21,192	(106)	-1%
	11	Modular Cooling Towers	0	0	0	0%
	11.1	Crystal River Thermal Discharge Compliance Project	0	0	0	0%
	15.1	Effluent Limitation Guidelines CRN (ELG)	69,287	88,881	(19,594)	-22%
	16	National Pollutant Discharge Elimination System (NPDES)	1,398,615	1,405,468	(6,853)	0%
	17x	Mercury & Air Toxics Standards (MATS)	15,557,001	15,645,294	(88,293)	-1%
	18	Coal Combustion Residual (CCR) Rule	43,709	43,974	(265)	-1%
2	Total Capital Investment Activities - Recoverable Costs		$27,342,350	$27,535,321	($192,971)	-1%
3	Recoverable Costs Allocated to Energy		15,913,995	15,986,748	($72,753)	0%
4	Recoverable Costs Allocated to Demand		$11,428,355	$11,548,573	($120,218)	-1%

Notes:

Column (1) End of Period Totals on Form 42-7A
Column (2) 2019 Actual/Estimated Filing (7/26/2019)
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2019 - December 2019

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Description of Investment Projects (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intermediate	$52,469	$52,142	$51,814	$51,489	$51,162	$50,834	50,498	$50,184	$0	$0	$0	$0	$410,593
4.1	Above Ground Tank Secondary Containment - Peaking	120,058	119,581	119,112	73,067	72,883	72,701	72,018	71,839	71,661	71,480	71,304	71,122	1,006,828
4.2	Above Ground Tank Secondary Containment - Base	18,843	18,823	18,804	18,784	18,765	18,745	18,515	18,497	18,477	18,458	18,437	18,418	223,566
4.3	Above Ground Tank Secondary Containment - Intermediate	2,098	2,094	2,091	2,087	2,084	2,080	2,059	2,056	2,052	2,049	2,045	2,042	24,837
5	SO2/NOX Emissions Allowances - Energy	20,983	20,975	20,972	20,982	20,989	20,982	20,688	20,680	20,672	20,664	20,653	20,641	249,881
6	Phase II Cooling Water Intake 316(b) - Base	8,741	9,180	10,205	11,294	12,263	13,456	15,733	18,363	20,415	24,337	29,532	34,298	207,817
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	16,829	16,786	16,743	13,486	13,465	13,442	13,302	13,280	13,259	13,236	13,215	13,194	170,236
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	533,976	651,773	659,598	664,739	666,961	670,261	666,192	667,152	667,898	668,488	667,607	666,105	7,850,750
7.4	CAIR/CAMR Crystal River AFUDC - Energy	8,388	7,812	7,822	7,881	8,632	9,277	8,824	9,074	9,040	9,105	10,245	11,013	107,113
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distribution	87	87	87	87	87	86	85	85	85	85	85	85	1,031
10.1	Underground Storage Tanks - Base	1,213	1,211	1,210	1,207	1,205	1,203	1,190	1,189	1,187	1,185	1,183	1,181	14,364
10.2	Underground Storage Tanks - Intermediate	569	568	567	565	564	563	558	556	555	554	552	551	6,722
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (RLG) - Base	2,814	2,825	2,942	3,159	3,281	3,292	3,796	5,547	7,427	9,249	11,193	13,762	69,287
16	National Pollutant Discharge Elimination System (NPDES) - Intermediate	118,302	118,070	117,839	117,608	117,377	117,146	115,949	115,721	115,493	115,265	115,037	114,808	1,398,615
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	28,678	28,636	28,592	28,550	28,507	28,465	28,122	28,080	28,039	27,996	27,954	27,912	339,535
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,095,374	1,093,802	1,092,231	1,090,659	1,089,089	1,087,517	1,075,508	1,073,959	1,072,409	1,070,860	1,069,309	1,067,759	12,978,470
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	189,920	189,467	189,013	188,561	188,107	187,653	185,497	185,051	184,603	184,156	183,709	183,262	2,238,995
18	Coal Combustion Residual (CCR) Rule - Demand	3,690	3,684	3,679	3,673	3,669	3,664	3,620	3,615	3,610	3,604	3,600	3,595	43,709
2	Total Investment Projects - Recoverable Costs	$2,223,032	$2,337,516	$2,343,321	$2,297,878	$2,299,090	$2,301,367	$2,282,154	$2,284,928	$2,236,882	$2,240,771	$2,245,660	$2,249,748	$27,342,350
3	Recoverable Costs Allocated to Energy	1,343,343	1,340,692	1,338,630	1,336,633	1,335,324	1,333,894	1,318,639	1,316,844	1,314,763	1,312,781	1,311,870	1,310,587	15,913,995
	Recoverable Costs Allocated to Distribution Demand	87	87	87	87	87	86	85	85	85	85	85	85	1,031
4	Recoverable Costs Allocated to Demand - Production - Base	569,277	687,496	696,438	702,856	706,144	710,621	709,046	714,363	719,014	725,321	731,552	737,359	8,409,493
	Recoverable Costs Allocated to Demand - Production - Intermediate	173,438	172,874	172,311	171,749	171,187	170,623	169,064	168,517	118,100	117,868	117,634	117,401	1,840,767
	Recoverable Costs Allocated to Demand - Production - Peaking	136,887	136,367	135,855	86,553	86,348	86,143	85,320	85,119	84,920	84,716	84,519	84,316	1,177,064
5	Retail Energy Jurisdictional Factor	0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
	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)	1,288,400	1,288,941	1,280,265	1,277,553	1,254,269	1,191,434	1,193,104	1,195,957	1,195,251	1,185,572	1,260,707	1,271,531	14,882,985
	Jurisdictional Demand Recoverable Costs - Distribution (B)	87	87	87	87	87	86	85	85	85	85	85	85	1,026
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	528,773	638,581	646,887	652,848	655,902	660,061	658,598	663,537	667,857	673,715	679,503	684,896	7,811,158
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	126,095	125,685	125,275	124,867	124,458	124,048	122,915	122,517	85,862	85,694	85,523	85,354	1,338,293
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	131,307	130,809	130,318	83,025	82,829	82,632	81,843	81,650	81,459	81,263	81,074	80,879	1,129,087
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$2,074,662	$2,184,102	$2,182,832	$2,138,380	$2,117,545	$2,058,260	$2,056,544	$2,063,745	$2,030,513	$2,026,328	$2,106,891	$2,122,746	$25,162,548

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9; Form 42-8A, 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
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Return on Capital Investments, Depreciation and Taxes
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclote Pipeline - Intermediate (Project 3.1)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$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	
3a	Regulatory Asset Balance (G)			400,142	350,125	300,108	250,091	200,074	150,057	100,040	50,024	0	0	0	0	0	
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)			$400,142	$350,125	$300,108	$250,091	$200,074	$150,057	$100,041	$50,024	$0	$0	$0	$0	$0	
6	Average Net Investment				$375,134	$325,117	$275,100	$225,083	$175,066	$125,049	$75,032	$25,012	$0	$0	$0	$0	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		652	566	478	392	305	217	123	41	0	0	0	0	2,774
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,800	1,559	1,319	1,080	840	600	358	119	0	0	0	0	7,675
	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	50,024	0	0	0	0	400,144
	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	$52,142	$51,814	$51,489	$51,162	$50,834	$50,498	$50,184	$0	$0	$0	$0	410,593
	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	$52,142	$51,814	$51,489	$51,162	$50,834	$50,498	$50,184	$0	$0	$0	$0	410,593
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	37,909	37,670	37,434	37,196	36,958	36,714	36,485	0	0	0	0	298,513
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$38,147	$37,909	$37,670	$37,434	$37,196	$36,958	$36,714	$36,485	$0	$0	$0	$0	$298,513

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

(G) Projects 3.1b, 3.1c, and 3.1d are being treated as a regulatory asset and are being amortized over 3 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
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Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Peaking (Project 4.1)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	394,968	
	d. Other (A)				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	$8,840,236	
3	Less: Accumulated Depreciation			(3,410,659)	(3,438,728)	(3,466,797)	(3,494,866)	(3,522,935)	(3,551,004)	(3,579,072)	(3,607,141)	(3,635,210)	(3,663,279)	(3,691,348)	(3,719,417)	(3,522,436)	
3a	Regulatory Asset Balance (G)			137,132	91,425	45,718	0	0	0	0	0	0	0	0	0	169,932	
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)			$5,961,677	$5,887,901	$5,814,125	$5,740,338	$5,712,269	$5,684,200	$5,656,132	$5,628,063	$5,599,994	$5,571,925	$5,543,856	$5,515,787	$5,487,731	
6	Average Net Investment				$5,924,789	$5,851,013	$5,777,232	$5,726,304	$5,698,235	$5,670,166	$5,642,097	$5,614,028	$5,585,960	$5,557,891	$5,529,822	$5,501,759	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		10,303	10,175	10,047	9,959	9,909	9,861	9,247	9,201	9,155	9,108	9,064	9,017	115,046
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		28,103	27,754	27,402	27,163	27,029	26,895	26,826	26,693	26,561	26,427	26,295	26,160	323,308
	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	28,069	336,826
	b. Amortization (G)			45,707	45,707	45,718	0	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	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	7,876	94,516
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$120,058	$119,581	$119,112	$73,067	$72,883	$72,701	$72,018	$71,839	$71,661	$71,480	$71,304	$71,122	1,006,828	
	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			$120,058	$119,581	$119,112	$73,067	$72,883	$72,701	$72,018	$71,839	$71,661	$71,480	$71,304	$71,122	1,006,828	
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	0
13	Retail Demand-Related Recoverable Costs (F)			115,165	114,707	114,257	70,089	69,912	69,738	69,083	68,911	68,740	68,567	68,398	68,223	965,790	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$115,165	$114,707	$114,257	$70,089	$69,912	$69,738	$69,083	$68,911	$68,740	$68,567	$68,398	$68,223	$965,790	

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in 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 placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

(G) Project 4.1a (Turner AST) amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.
Project 4.1i (Higgins AST) amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		4,153	4,148	4,143	4,138	4,133	4,127	3,884	3,880	3,875	3,870	3,864	3,859	48,074
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		11,329	11,314	11,300	11,285	11,271	11,257	11,270	11,256	11,241	11,227	11,212	11,198	135,160
	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	3,032	36,384
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	329	3,948
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$18,843	$18,823	$18,804	$18,784	$18,765	$18,745	$18,515	$18,497	$18,477	$18,458	$18,437	$18,418	223,566	
	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			$18,843	$18,823	$18,804	$18,784	$18,765	$18,745	$18,515	$18,497	$18,477	$18,458	$18,437	$18,418	223,566	
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)			17,502	17,484	17,466	17,448	17,430	17,411	17,198	17,181	17,162	17,145	17,125	17,108	207,659	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$17,502	$17,484	$17,466	$17,448	$17,430	$17,411	$17,198	$17,181	$17,162	$17,145	$17,125	$17,108	$207,659	

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 placed inservice. 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 placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 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
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Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$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	
5	Net Investment (Lines 2 + 3 + 4)			$211,211	$210,686	$210,161	$209,636	$209,111	$208,586	$208,061	$207,536	$207,011	$206,486	$205,961	$205,436	$204,911	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		367	366	365	364	363	362	341	340	339	338	337	336	4,218
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,001	998	996	993	991	988	988	986	983	981	978	976	11,859
	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)				$2,098	$2,094	$2,091	$2,087	$2,084	$2,080	$2,059	$2,056	$2,052	$2,049	$2,045	$2,042	24,837
	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				$2,098	$2,094	$2,091	$2,087	$2,084	$2,080	$2,059	$2,056	$2,052	$2,049	$2,045	$2,042	24,837
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)				1,525	1,522	1,520	1,517	1,515	1,512	1,497	1,495	1,492	1,490	1,487	1,485	18,057
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$1,525	$1,522	$1,520	$1,517	$1,515	$1,512	$1,497	$1,495	$1,492	$1,490	$1,487	$1,485	$18,057

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in 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 placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Working Capital Dr (Cr)																
	a. 0158150 SO2 Emission Allowance Inventory			$3,237,649	$3,235,988	$3,235,258	$3,235,258	$3,238,407	$3,237,361	$3,236,314	$3,235,060	$3,233,665	$3,232,533	$3,231,124	$3,229,160	$3,227,480	$3,227,480
	b. 0254020 Auctioned SO2 Allowance			304	0	0	0	(132)	0	0	0	0	0	0	0	0	$0
	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			$3,237,953	$3,235,988	$3,235,258	$3,235,258	$3,238,275	$3,237,361	$3,236,314	$3,235,060	$3,233,665	$3,232,533	$3,231,124	$3,229,160	$3,227,480	$3,227,480
3	Average Net Investment				$3,236,970	$3,235,623	$3,235,258	$3,236,767	$3,237,818	$3,236,838	$3,235,687	$3,234,363	$3,233,099	$3,231,828	$3,230,142	$3,228,320	
4	Return on Average Net Working Capital Balance (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		5,629	5,627	5,626	5,629	5,631	5,629	5,303	5,301	5,299	5,297	5,294	5,291	65,556
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		15,354	15,348	15,346	15,353	15,358	15,353	15,385	15,379	15,373	15,367	15,359	15,350	184,325
5	Total Return Component (C)				$20,983	$20,975	$20,972	$20,982	$20,989	$20,982	$20,688	$20,680	$20,672	$20,664	$20,653	$20,641	249,881
6	Expense Dr (Cr)																
	a. 0509030 SO_2 Allowance Expense				$1,661	$729	$0	($3,148)	$1,046	$1,046	$1,254	$1,396	$1,132	$1,409	$1,964	$1,680	$10,169
	b. 0407426 Amortization Expense				$304	$0	$0	$0	($132)	$0	$0	$0	$0	$0	$0	$0	172
	c. 0509212 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)				1,965	729	0	(3,148)	914	1,046	1,254	1,396	1,132	1,409	1,964	1,680	10,341
8	Total System Recoverable Expenses (Lines 5 + 7 + 8)				$22,948	$21,704	$20,972	$17,834	$21,903	$22,028	$21,942	$22,076	$21,804	$22,073	$22,617	$22,321	260,222
	a. Recoverable Costs Allocated to Energy				22,948	21,704	20,972	17,834	21,903	22,028	21,942	22,076	21,804	22,073	22,617	22,321	260,222
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	Energy Jurisdictional Factor				0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)				$22,010	$20,867	$20,058	$17,046	$20,574	$19,675	$19,853	$20,049	$19,822	$19,934	$21,734	$21,656	243,277
12	Retail Demand-Related Recoverable Costs (F)				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
13	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$22,010	$20,867	$20,058	$17,046	$20,574	$19,675	$19,853	$20,049	$19,822	$19,934	$21,734	$21,656	$243,277

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
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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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$73,881	$61,552	$254,624	$81,175	$218,045	$150,013	$619,630	$203,122	$438,666	$788,459	$836,542	$654,129	$4,379,838
	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			$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	
4	CWIP - Non-Interest Bearing			1,311,525	1,385,406	1,446,958	1,701,582	1,782,757	2,000,801	2,150,814	2,770,444	2,973,567	3,412,232	4,200,692	5,037,234	5,691,363	
5	Net Investment (Lines 2 + 3 + 4)			$1,311,525	$1,385,406	$1,446,958	$1,701,582	$1,782,757	$2,000,801	$2,150,814	$2,770,444	$2,973,567	$3,412,232	$4,200,692	$5,037,234	$5,691,363	
6	Average Net Investment				$1,348,465	$1,416,182	$1,574,270	$1,742,169	$1,891,779	$2,075,808	$2,460,629	$2,872,005	$3,192,900	$3,806,462	$4,618,963	$5,364,299	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		2,345	2,463	2,738	3,030	3,290	3,610	4,033	4,707	5,233	6,238	7,570	8,792	54,049
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		6,396	6,717	7,467	8,264	8,973	9,846	11,700	13,656	15,182	18,099	21,962	25,506	153,768
	c. Other				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)				$8,741	$9,180	$10,205	$11,294	$12,263	$13,456	$15,733	$18,363	$20,415	$24,337	$29,532	$34,298	207,817
	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				$8,741	$9,180	$10,205	$11,294	$12,263	$13,456	$15,733	$18,363	$20,415	$24,337	$29,532	$34,298	207,817
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)				8,119	8,527	9,479	10,490	11,390	12,499	14,614	17,056	18,962	22,605	27,431	31,858	193,031
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$8,119	$8,527	$9,479	$10,490	$11,390	$12,499	$14,614	$17,056	$18,962	$22,605	$27,431	$31,858	$193,031

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	347,198	
	d. Other (A)				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	$1,454,898	
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)	(385,464)	
3a	Regulatory Asset Balance (G)			9,674	6,450	3,225	(0)	0	0	0	0	0	0	0	0	239,885	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$1,359,961	$1,353,323	$1,346,684	$1,340,045	$1,336,631	$1,333,217	$1,329,803	$1,326,389	$1,322,975	$1,319,561	$1,316,147	$1,312,733	$1,309,319	
6	Average Net Investment				$1,356,642	$1,350,003	$1,343,364	$1,338,338	$1,334,924	$1,331,510	$1,328,096	$1,324,682	$1,321,268	$1,317,854	$1,314,440	$1,311,026	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		2,359	2,347	2,336	2,327	2,322	2,316	2,176	2,171	2,166	2,159	2,155	2,149	26,983
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		6,435	6,404	6,372	6,349	6,333	6,316	6,316	6,299	6,283	6,267	6,250	6,235	75,859
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	Varies			3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	40,968
	b. Amortization (G)				3,225	3,225	3,225	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)	Varies			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)				$16,829	$16,786	$16,743	$13,486	$13,465	$13,442	$13,302	$13,280	$13,259	$13,236	$13,215	$13,194	170,236
	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				$16,829	$16,786	$16,743	$13,486	$13,465	$13,442	$13,302	$13,280	$13,259	$13,236	$13,215	$13,194	170,236
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)				16,143	16,102	16,060	12,936	12,916	12,894	12,760	12,739	12,719	12,697	12,676	12,656	163,298
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$16,143	$16,102	$16,060	$12,936	$12,916	$12,894	$12,760	$12,739	$12,719	$12,697	$12,676	$12,656	$163,298

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

(G) Project 7.2g (Turner CT) amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.
Project 7.2e (Higgins CT) amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$1,371,979	$1,237,479	$974,639	$579,883	$225,674	$708,445	$408,167	$77,771	$262,092	$99,698	($108,285)	($98,859)	$5,738,684
	b. Clearings to Plant				0	79,482,748	974,639	579,883	225,674	708,445	408,167	77,771	262,092	99,698	(108,285)	(98,859)	
	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	$83,412,760	$84,387,399	$84,967,282	$85,192,956	$85,901,401	$86,309,568	$86,387,339	$86,649,431	$86,749,129	$86,640,844	$86,541,985	
3	Less: Accumulated Depreciation			($367,488)	(375,074)	(481,086)	(588,305)	(696,243)	(804,460)	(913,554)	(1,023,154)	(1,132,850)	(1,242,871)	(1,353,015)	(1,463,025)	(1,572,913)	
4	CWIP - AFUDC-Interest Bearing			76,873,290	78,245,269	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$80,435,815	$81,800,207	$82,931,675	$83,799,095	$84,271,039	$84,388,497	$84,987,848	$85,286,415	$85,254,490	$85,406,560	$85,396,115	$85,177,820	$84,969,073	
6	Average Net Investment				$81,123,945	$82,365,941	$83,365,385	$84,035,067	$84,329,768	$84,688,172	$85,137,131	$85,270,452	$85,330,525	$85,401,338	$85,286,967	$85,073,447	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		141,064	143,235	144,973	146,137	146,649	147,272	139,533	139,751	139,850	139,966	139,779	139,428	1,707,637
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		384,768	390,689	395,430	398,606	400,005	401,704	404,811	405,445	405,730	406,067	405,523	404,508	4,803,286
	c. Other (F)				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)				7,586	106,012	107,219	107,938	108,217	109,094	109,600	109,696	110,021	110,144	110,010	109,888	1,205,425
	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	11,837	11,976	12,058	12,090	12,191	12,248	12,260	12,297	12,311	12,295	12,281	134,402
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$533,976	$651,773	$659,598	$664,739	$666,961	$670,261	$666,192	$667,152	$667,898	$668,488	$667,607	$666,105	7,850,750
	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				$533,976	$651,773	$659,598	$664,739	$666,961	$670,261	$666,192	$667,152	$667,898	$668,488	$667,607	$666,105	7,850,750
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)				495,984	605,399	612,668	617,443	619,507	622,572	618,792	619,684	620,377	620,925	620,107	618,712	7,292,169
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$495,984	$605,399	$612,668	$617,443	$619,507	$622,572	$618,792	$619,684	$620,377	$620,925	$620,107	$618,712	$7,292,169

Notes:
(A) N/A
(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
(C) Depreciation calculated only on assets placed in-service which appear in CAIR Crystal River section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Property taxes calculated only on assets placed in-service which appear in CAIR Crystal River section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2018 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
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Duke Energy Florida
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Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Working Capital Dr (Cr)																
	a. 0154401 Ammonia Inventory			$74,264	$49,071	$32,745	$13,530	$62,259	$107,068	$184,972	$274,070	$321,347	$385,742	$452,347	$546,884	$542,621	542,621
	b. 0154200 Limestone Inventory (F)			1,283,532	1,181,071	1,147,202	1,219,817	1,135,901	1,357,936	1,212,154	1,089,080	1,153,830	966,986	1,042,907	1,162,488	1,193,107	1,193,107
2	Total Working Capital			$1,357,797	1,230,142	1,179,947	1,233,347	1,198,160	1,465,004	1,397,126	1,363,151	1,475,178	1,352,727	1,495,254	1,709,372	1,735,728	1,735,728
3	Average Net Investment				1,293,969	1,205,045	1,206,647	1,215,754	1,331,582	1,431,065	1,380,138	1,419,164	1,413,953	1,423,991	1,602,313	1,722,550	
4	Return on Average Net Working Capital Balance (A)	Jan-Jun	Jul-Dec														
	a. Debt Component (F)	2.09%	1.97%		2,250	2,096	2,098	2,114	2,316	2,489	2,262	2,326	2,317	2,334	2,626	2,823	$28,051
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		6,138	5,716	5,724	5,767	6,316	6,788	6,562	6,748	6,723	6,771	7,619	8,190	79,062
5	Total Return Component (B)				8,388	7,812	7,822	7,881	8,632	9,277	8,824	9,074	9,040	9,105	10,245	11,013	107,113
6	Expense Dr (Cr)																
	a. 502030 Ammonia Expense				176,215	16,575	171,157	179,926	113,375	211,577	240,033	152,992	212,666	292,614	240,612	4,263	2,012,005
	b. 502040 Limestone Expense				225,019	26,083	255,161	222,037	256,686	374,564	702,140	262,766	378,075	530,050	493,292	3,648	3,729,521
	c. 502050 Dibasic Acid Expense				0	0	0	0	0	0	0	0	21,590	0	0	0	21,590
	d. 502070 Gypsum Disposal/Sale				(34,022)	(4,608)	(24,525)	(24,522)	(34,907)	(33,916)	(40,727)	(7,203)	(31,712)	(45,252)	(44,906)	(13,347)	(339,647)
	e. 502040 Hydrated Lime Expense				130,092	13,919	149,377	154,002	163,936	219,412	246,947	145,334	227,190	277,893	236,407	0	1,964,511
	f. 502300 Caustic Expense				8,314	16,437	22,503	4,224	0	0	64,508	16,844	66,745	188,129	146,492	0	534,197
7	Net Expense (C)				505,618	68,407	573,674	535,668	499,090	771,638	1,212,902	570,733	874,553	1,243,435	1,071,896	(5,436)	7,922,177
8	Total System Recoverable Expenses (Lines 5 + 7)				$514,006	$76,219	$581,496	$543,549	$507,722	$780,915	$1,221,726	$579,807	$883,593	$1,252,540	$1,082,141	$5,577	$8,029,290
	a. Recoverable Costs Allocated to Energy				514,006	76,219	581,496	543,549	507,722	780,915	1,221,726	579,807	883,593	1,252,540	1,082,141	5,577	$8,029,290
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor				0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)				$492,983	$73,277	$556,142	$519,524	$476,903	$697,513	$1,105,417	$526,581	$803,275	$1,131,169	$1,039,937	$5,411	$7,428,132
12	Retail Demand-Related Recoverable Costs (E)				0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)				$492,983	$73,277	$556,142	$519,524	$476,903	$697,513	$1,105,417	$526,581	$803,275	$1,131,169	$1,039,937	$5,411	$7,428,132

Notes:

(A) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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
Final True-Up
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Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	
3	Less: Accumulated Depreciation			($3,698)	(3,727)	(3,756)	(3,785)	(3,814)	(3,843)	(3,872)	(3,901)	(3,930)	(3,959)	(3,988)	(4,017)	(4,046)	
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)			$7,626	$7,597	$7,568	$7,539	$7,510	$7,481	$7,452	$7,423	$7,394	$7,365	$7,336	$7,307	$7,278	
6	Average Net Investment				$7,612	$7,583	$7,554	$7,525	$7,496	$7,467	$7,438	$7,409	$7,380	$7,351	$7,322	$7,293	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		13	13	13	13	13	13	12	12	12	12	12	12	150
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		36	36	36	36	36	35	35	35	35	35	35	35	425
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	3.0658%			29	29	29	29	29	29	29	29	29	29	29	29	348
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.9414%			9	9	9	9	9	9	9	9	9	9	9	9	108
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$87	$87	$87	$87	$87	$86	$85	$85	$85	$85	$85	$85	1,031
	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				$87	$87	$87	$87	$87	$86	$85	$85	$85	$85	$85	$85	1,031
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)				87	87	87	87	87	86	85	85	85	85	85	85	1,026
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$87	$87	$87	$87	$87	$86	$85	$85	$85	$85	$85	$85	$1,026

Notes:
(A) N/A
(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
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Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		214	213	213	212	211	211	198	198	197	197	196	196	2,456
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		582	581	580	578	577	575	575	574	573	571	570	568	6,904
	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)	0.8573%			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)				$1,213	$1,211	$1,210	$1,207	$1,205	$1,203	$1,190	$1,189	$1,187	$1,185	$1,183	$1,181	14,364
	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				$1,213	$1,211	$1,210	$1,207	$1,205	$1,203	$1,190	$1,189	$1,187	$1,185	$1,183	$1,181	14,364
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)				1,127	1,125	1,124	1,121	1,119	1,117	1,105	1,104	1,103	1,101	1,099	1,097	13,342
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$1,127	$1,125	$1,124	$1,121	$1,119	$1,117	$1,105	$1,104	$1,103	$1,101	$1,099	$1,097	$13,342

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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Duke Energy Florida
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$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)	
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)			$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	
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	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		81	81	81	80	80	80	75	74	74	74	73	73	926
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		222	221	220	219	218	217	217	216	215	214	213	212	2,604
	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)	0.9890%			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)				$569	$568	$567	$565	$564	$563	$558	$556	$555	$554	$552	$551	6,722
	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				$569	$568	$567	$565	$564	$563	$558	$556	$555	$554	$552	$551	6,722
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)				414	413	412	411	410	409	406	404	404	403	401	401	4,887
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$414	$413	$412	$411	$410	$409	$406	$404	$404	$403	$401	$401	$4,887

Notes:
(A) N/A
(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Duke Energy Florida
Witness: C. A. Menendez
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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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$2,974	$395	$35,883	$31,049	$6,508	($2,945)	$174,721	$372,709	$215,372	$354,568	$253,620	$549,868	$1,994,721
	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			$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	
4	CWIP - Non-Interest Bearing			432,564	435,537	435,933	471,816	502,864	509,372	506,427	681,148	1,053,857	1,269,229	1,623,797	1,877,417	2,427,284	
5	Net Investment (Lines 2 + 3 + 4)			$432,564	$435,537	$435,933	$471,816	$502,864	$509,372	$506,427	$681,148	$1,053,857	$1,269,229	$1,623,797	$1,877,417	$2,427,284	
6	Average Net Investment				$434,051	$435,735	$453,874	$487,340	$506,118	$507,900	$593,788	$867,502	$1,161,543	$1,446,513	$1,750,607	$2,152,350	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		755	758	789	847	880	883	973	1,422	1,904	2,371	2,869	3,528	17,979
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,059	2,067	2,153	2,312	2,401	2,409	2,823	4,125	5,523	6,878	8,324	10,234	51,308
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	2.4700%			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.1703%			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)				$2,814	$2,825	$2,942	$3,159	$3,281	$3,292	$3,796	$5,547	$7,427	$9,249	$11,193	$13,762	69,287
	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				$2,814	$2,825	$2,942	$3,159	$3,281	$3,292	$3,796	$5,547	$7,427	$9,249	$11,193	$13,762	69,287
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)				2,614	2,624	2,733	2,934	3,048	3,058	3,526	5,152	6,899	8,591	10,397	12,783	64,357
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$2,614	$2,624	$2,733	$2,934	$3,048	$3,058	$3,526	$5,152	$6,899	$8,591	$10,397	$12,783	$64,357

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description		Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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		$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	
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)	Jan-Jun Jul-Dec														
	a. Debt Component	2.09% 1.97%		19,316	19,254	19,192	19,130	19,068	19,006	17,854	17,795	17,737	17,678	17,620	17,561	221,211
	b. Equity Component Grossed Up For Taxes	5.69% 5.71%		52,687	52,517	52,348	52,179	52,010	51,841	51,796	51,627	51,457	51,288	51,118	50,948	621,816
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.3333%		35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.9930%		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)			$118,302	$118,070	$117,839	$117,608	$117,377	$117,146	$115,949	$115,721	$115,493	$115,265	$115,037	$114,808	1,398,615
	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			$118,302	$118,070	$117,839	$117,608	$117,377	$117,146	$115,949	$115,721	$115,493	$115,265	$115,037	$114,808	1,398,615
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)			86,009	85,840	85,672	85,505	85,337	85,169	84,298	84,133	83,967	83,801	83,635	83,469	1,016,835
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$86,009	$85,840	$85,672	$85,505	$85,337	$85,169	$84,298	$84,133	$83,967	$83,801	$83,635	$83,469	$1,016,835

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	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			$3,690,187	$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		5,947	5,936	5,924	5,913	5,901	5,890	5,540	5,529	5,519	5,508	5,497	5,486	68,590
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		16,222	16,191	16,159	16,128	16,097	16,066	16,073	16,042	16,011	15,979	15,948	15,917	192,833
	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)	0.1703%			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)				$28,678	$28,636	$28,592	$28,550	$28,507	$28,465	$28,122	$28,080	$28,039	$27,996	$27,954	$27,912	339,535
	a. Recoverable Costs Allocated to Energy				28,678	28,636	28,592	28,550	28,507	28,465	28,122	28,080	28,039	27,996	27,954	27,912	339,535
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor				0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)				$27,505	$27,531	$27,346	$27,288	$26,777	$25,425	$25,445	$25,503	$25,491	$25,284	$26,864	$27,081	317,539
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)				$27,505	$27,531	$27,346	$27,288	$26,777	$25,425	$25,445	$25,503	$25,491	$25,284	$26,864	$27,081	$317,539

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
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Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		207,373	206,951	206,530	206,108	205,687	205,265	193,054	192,657	192,260	191,863	191,465	191,068	2,390,281
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		565,634	564,484	563,334	562,184	561,035	559,885	560,087	558,935	557,782	556,630	555,477	554,324	6,719,791
	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)	0.8490%			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)				$1,095,374	$1,093,802	$1,092,231	$1,090,659	$1,089,089	$1,087,517	$1,075,508	$1,073,959	$1,072,409	$1,070,860	$1,069,309	$1,067,759	12,978,470
	a. Recoverable Costs Allocated to Energy				1,095,374	1,093,802	1,092,231	1,090,659	1,089,089	1,087,517	1,075,508	1,073,959	1,072,409	1,070,860	1,069,309	1,067,759	12,978,470
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor				0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)				$1,050,573	$1,051,581	$1,044,609	$1,042,451	$1,022,981	$971,370	$973,119	$975,369	$974,927	$967,093	$1,027,605	$1,035,939	12,137,618
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)				$1,050,573	$1,051,581	$1,044,609	$1,042,451	$1,022,981	$971,370	$973,119	$975,369	$974,927	$967,093	$1,027,605	$1,035,939	$12,137,618

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements			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	
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		($3,006,977)	(3,076,910)	(3,146,844)	(3,216,777)	(3,286,710)	(3,356,644)	(3,426,577)	(3,496,510)	(3,566,443)	(3,636,377)	(3,706,310)	(3,776,243)	(3,846,177)	
4	CWIP - Non-Interest Bearing		$0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$19,674,097	$19,604,163	$19,534,230	$19,464,297	$19,394,363	$19,324,430	$19,254,497	$19,184,563	$19,114,630	$19,044,697	$18,974,763	$18,904,830	$18,834,897	
6	Average Net Investment			$19,639,130	$19,569,197	$19,499,263	$19,429,330	$19,359,397	$19,289,463	$19,219,530	$19,149,597	$19,079,663	$19,009,730	$18,939,797	$18,869,863	
7	Return on Average Net Investment (B)	Jan-Jun Jul-Dec														
	a. Debt Component	2.09% 1.97%		34,152	34,031	33,909	33,788	33,666	33,544	31,499	31,385	31,270	31,155	31,041	30,926	390,366
	b. Equity Component Grossed Up For Taxes	5.69% 5.71%		93,155	92,823	92,491	92,160	91,828	91,496	91,385	91,053	90,720	90,388	90,055	89,723	1,097,277
	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	839,200
	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)	0.1703%		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)			$189,920	$189,467	$189,013	$188,561	$188,107	$187,653	$185,497	$185,051	$184,603	$184,156	$183,709	$183,262	2,238,995
	a. Recoverable Costs Allocated to Energy			189,920	189,467	189,013	188,561	188,107	187,653	185,497	185,051	184,603	184,156	183,709	183,262	2,238,995
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.95910	0.96140	0.95640	0.95580	0.93930	0.89320	0.90480	0.90820	0.90910	0.90310	0.96100	0.97020	
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)			$182,152	$182,153	$180,772	$180,226	$176,689	$167,611	$167,837	$168,063	$167,822	$166,311	$176,544	$177,800	2,093,982
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)			$182,152	$182,153	$180,772	$180,226	$176,689	$167,611	$167,837	$168,063	$167,822	$166,311	$176,544	$177,800	$2,093,982

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2019 - December 2019

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 26 of 27

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17
	b. Clearings to Plant				17	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			$446,073	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	446,090	
3	Less: Accumulated Depreciation			(10,574)	(11,380)	(12,187)	(12,993)	(13,800)	(14,606)	(15,413)	(16,219)	(17,026)	(17,832)	(18,639)	(19,445)	(20,252)	
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)			$435,499	$434,710	$433,903	$433,097	$432,290	$431,484	$430,677	$429,871	$429,064	$428,258	$427,451	$426,645	$425,838	
6	Average Net Investment				$435,105	$434,306	$433,500	$432,693	$431,887	$431,080	$430,274	$429,467	$428,661	$427,854	$427,048	$426,241	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		757	755	754	752	751	750	705	704	703	701	700	699	8,731
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,064	2,060	2,056	2,052	2,049	2,045	2,046	2,042	2,038	2,034	2,031	2,027	24,544
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	2.1695%			806	806	806	806	806	806	806	806	806	806	806	806	9,678
	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)	0.1703%			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)				$3,690	$3,684	$3,679	$3,673	$3,669	$3,664	$3,620	$3,615	$3,610	$3,604	$3,600	$3,595	43,709
	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				$3,690	$3,684	$3,679	$3,673	$3,669	$3,664	$3,620	$3,615	$3,610	$3,604	$3,600	$3,595	43,703
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)				3,427	3,422	3,417	3,412	3,408	3,403	3,362	3,358	3,353	3,348	3,344	3,339	40,594
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$3,427	$3,422	$3,417	$3,412	$3,408	$3,403	$3,362	$3,358	$3,353	$3,348	$3,344	$3,339	$40,594

Notes:

(A) N/A

(B) Jan - Jun 2019 Line 6 x 7.78% x 1/12. Jul - Dec 2019 Line 6 x 7.67% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.30% (Jan-Jun) and 4.31% (Jul-Dec), and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). 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 2018 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
Final True-Up
January 2019 - December 2019

Capital Structure and Cost Rates

Form 42-9A

Docket No. 20200007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$4,374,787,363	40.92%	0.10500	4.30%	5.69%
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%	0.00%
Total	$ 10,692,175,379	100.00%		6.38%	7.78%
			Total Debt	2.09%	2.09%
			Total Equity	4.30%	5.69%

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 Pre-Tax Weighted Cost rate for 2019 reflects the updated Florida State Corporate Tax Rate.

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$ 4,874,577,393	41.01%	0.10500	4.31%	5.71%
PS	-	0.00%	0.00000	0.00%	0.00%
LTD	4,845,025,196	40.77%	0.04701	1.92%	1.92%
STD	(59,426,995)	-0.50%	-0.00358	0.00%	0.00%
CD-Active	176,756,874	1.49%	0.02378	0.04%	0.04%
CD-Inactive	1,853,499	0.02%	0.00000	0.00%	0.00%
ADIT	2,026,313,275	17.05%	0.00000	0.00%	0.00%
FAS 109	-	0.00%	0.00000	0.00%	0.00%
ITC	19,805,922	0.17%	0.07715	0.01%	0.01%
Total	$11,884,905,162	100.00%		6.27%	7.67%
			Total Debt	1.97%	1.97%
			Total Equity	4.31%	5.71%

May 2019 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

The Pre-Tax Weighted Cost rate for 2019 reflects the updated Florida State Corporate Tax Rate.

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

January 2019 - December 2019
Final True-Up
Docket No. 20200007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
Pipeline Intergrity Management (Project 3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (C)			7,285	6,375	5,465	4,556	3,646	2,736	1,826	917	0	0	0	0	0	
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)			$7,285	$6,375	$5,466	$4,556	$3,646	$2,736	$1,827	$917	$0	$0	$0	$0	$0	
6	Average Net Investment				6,830	5,921	5,011	4,101	3,191	2,281	1,372	459	0	0	0	0	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		12	10	9	7	6	4	2	1	0	0	0	0	51
	b. Equity Component Grossed Up For Taxes	5.75%	5.71%		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	917	0	0	0	0	7,287
	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	$920	$0	$0	$0	$0	$7,478
	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	$920	$0	$0	$0	$0	$7,478

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
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	
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)			$208,586	$182,512	$156,439	$130,366	$104,293	$78,220	$52,146	$26,073	$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	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		340	295	249	204	159	113	64	21	0	0	0	0	1,445
	b. Equity Component Grossed Up For Taxes	5.75%	5.71%		938	813	688	563	438	313	186	62	0	0	0	0	4,001
	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	$27,181	$27,010	$26,840	$26,670	$26,499	$26,323	$26,156	$0	$0	$0	$0	$214,032
	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	$27,181	$27,010	$26,840	$26,670	$26,499	$26,323	$26,156	$0	$0	$0	$0	$214,032

(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.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
Pipeline Intergrity Management (Project 3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
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	
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)			$159,001	$139,126	$119,251	$99,376	$79,501	$59,626	$39,750	$19,875	$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	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		259	225	190	156	121	86	49	16	0	0	0	0	1,102
	b. Equity Component Grossed Up For Taxes	5.75%	5.71%		715	620	524	429	334	238	142	47	0	0	0	0	3,049
	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	$20,720	$20,589	$20,460	$20,330	$20,199	$20,066	$19,938	$0	$0	$0	$0	$163,152
	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	$20,720	$20,589	$20,460	$20,330	$20,199	$20,066	$19,938	$0	$0	$0	$0	$163,152

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
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	
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)			$25,270	$22,111	$18,952	$15,794	$12,635	$9,476	$6,317	$3,159	$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	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		41	36	30	25	19	14	8	3	0	0	0	0	176
	b. Equity Component Grossed Up For Taxes	5.75%	5.71%		114	98	83	68	53	38	23	8	0	0	0	0	485
	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	$3,293	$3,272	$3,252	$3,231	$3,211	$3,190	$3,170	$0	$0	$0	$0	$25,931
	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				$3,314	$3,293	$3,272	$3,252	$3,231	$3,211	$3,190	$3,170	$0	$0	$0	$0	$25,931

(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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (B)			137,132	91,425	45,718	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	
5	Net Investment (Lines 2 + 3 + 4)			$137,132	$91,425	$45,718	$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	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		199	119	40	0	0	0	0	0	0	0	0	0	358
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		542	325	108	0	0	0	0	0	0	0	0	0	975
	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)				$46,448	$46,151	$45,866	$0	$0	$0	$0	$0	$0	$0	$0	$0	$138,465
	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				$46,448	$46,151	$45,866	$0	$0	$0	$0	$0	$0	$0	$0	$0	$138,465

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	$1,473,801	
3	Less: Accumulated Depreciation			(425,169)	(428,854)	(432,539)	(436,224)	(439,909)	(443,594)	(447,279)	(450,964)	(454,649)	(458,334)	(462,019)	(465,704)	(469,383)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$1,048,632	$1,044,947	$1,041,262	$1,037,577	$1,033,892	$1,030,207	$1,026,522	$1,022,837	$1,019,152	$1,015,467	$1,011,782	$1,008,097	$1,004,418	
6	Average Net Investment				1,046,790	1,043,105	1,039,420	1,035,735	1,032,050	1,028,365	1,024,680	1,020,995	1,017,310	1,013,625	1,009,940	1,006,258	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		1,820	1,814	1,808	1,801	1,795	1,788	1,679	1,673	1,667	1,661	1,655	1,649	20,810
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		4,965	4,948	4,930	4,913	4,895	4,878	4,872	4,855	4,837	4,820	4,802	4,785	58,500
	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	0.00993			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)				$11,690	$11,667	$11,643	$11,619	$11,595	$11,571	$11,456	$11,433	$11,409	$11,386	$11,362	$11,339	$138,170
	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				$11,690	$11,667	$11,643	$11,619	$11,595	$11,571	$11,456	$11,433	$11,409	$11,386	$11,362	$11,339	$138,170

(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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		859	843	827	811	795	780	720	705	690	675	660	645	9,010
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,343	2,300	2,256	2,213	2,170	2,126	2,088	2,045	2,001	1,958	1,914	1,871	25,285
	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)				$13,518	$13,459	$13,399	$13,340	$13,281	$13,222	$13,124	$13,066	$13,007	$12,949	$12,890	$12,832	$158,087
	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				$13,518	$13,459	$13,399	$13,340	$13,281	$13,222	$13,124	$13,066	$13,007	$12,949	$12,890	$12,832	$158,087

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		139	138	137	136	134	133	124	123	122	121	120	118	1,545
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		380	377	373	370	366	363	360	357	354	350	347	343	4,340
	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)				$1,375	$1,371	$1,366	$1,362	$1,356	$1,352	$1,340	$1,336	$1,332	$1,327	$1,323	$1,317	$16,157
	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				$1,375	$1,371	$1,366	$1,362	$1,356	$1,352	$1,340	$1,336	$1,332	$1,327	$1,323	$1,317	$16,157

(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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
3	Less: Accumulated Depreciation			(242,482)	(244,304)	(246,126)	(247,948)	(249,770)	(251,592)	(253,413)	(255,235)	(257,057)	(258,879)	(260,701)	(262,523)	(264,349)	
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)			$487,813	$485,991	$484,169	$482,348	$480,526	$478,704	$476,882	$475,060	$473,238	$471,416	$469,595	$467,773	$465,946	
6	Average Net Investment				486,902	485,080	483,258	481,437	479,615	477,793	475,971	474,149	472,327	470,506	468,684	466,859	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		847	844	840	837	834	831	780	777	774	771	768	765	9,668
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,310	2,301	2,292	2,284	2,275	2,266	2,263	2,254	2,246	2,237	2,229	2,220	27,177
	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	21,862
	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	7,252
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,583	$5,571	$5,558	$5,547	$5,535	$5,523	$5,469	$5,457	$5,446	$5,434	$5,423	$5,411	$65,959
	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				$5,583	$5,571	$5,558	$5,547	$5,535	$5,523	$5,469	$5,457	$5,446	$5,434	$5,423	$5,411	$65,959

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		1,119	1,114	1,109	1,104	1,099	1,094	1,026	1,022	1,017	1,012	1,008	1,003	12,727
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		3,052	3,038	3,025	3,011	2,998	2,984	2,978	2,964	2,951	2,937	2,924	2,910	35,772
	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)				$7,772	$7,753	$7,735	$7,716	$7,698	$7,679	$7,605	$7,587	$7,569	$7,550	$7,533	$7,514	$91,711
	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				$7,772	$7,753	$7,735	$7,716	$7,698	$7,679	$7,605	$7,587	$7,569	$7,550	$7,533	$7,514	$91,711

(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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	Less: Accumulated Depreciation			(822,062)	(829,899)	(837,736)	(845,573)	(853,410)	(861,247)	(869,084)	(876,921)	(884,758)	(892,595)	(900,432)	(908,269)	(916,094)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$2,794,842	$2,787,005	$2,779,168	$2,771,331	$2,763,494	$2,755,657	$2,747,820	$2,739,983	$2,732,146	$2,724,309	$2,716,472	$2,708,635	$2,700,810	
6	Average Net Investment				2,790,923	2,783,086	2,775,249	2,767,412	2,759,575	2,751,738	2,743,901	2,736,064	2,728,227	2,720,390	2,712,553	2,704,722	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		4,853	4,840	4,826	4,813	4,799	4,785	4,497	4,484	4,471	4,458	4,446	4,433	55,705
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		13,238	13,201	13,164	13,127	13,090	13,052	13,047	13,009	12,972	12,935	12,898	12,860	156,593
	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)				$29,433	$29,383	$29,332	$29,282	$29,231	$29,179	$28,886	$28,835	$28,785	$28,735	$28,686	$28,635	$348,402
	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				$29,433	$29,383	$29,332	$29,282	$29,231	$29,179	$28,886	$28,835	$28,785	$28,735	$28,686	$28,635	$348,402

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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)	
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)			$78,201	$77,960	$77,719	$77,478	$77,237	$76,996	$76,755	$76,514	$76,273	$76,032	$75,791	$75,550	$75,309	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		136	135	135	135	134	134	126	125	125	124	124	124	1,557
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		370	369	368	367	366	365	364	363	362	361	360	359	4,374
	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)				$901	$899	$898	$897	$895	$894	$885	$883	$882	$880	$879	$878	$10,671
	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				$901	$899	$898	$897	$895	$894	$885	$883	$882	$880	$879	$878	$10,671

(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	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	394,968	
	d. Other				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	$0	
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)	0	
3a	Regulatory Asset Balance (B)			0	0	0	0	0	0	0	0	0	0	0	0	169,932	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		331	328	325	322	319	316	295	292	289	286	283	280	3,666
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		903	895	886	878	869	861	854	846	838	829	821	812	10,292
	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 (B)				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)				$3,338	$3,327	$3,315	$3,304	$3,292	$3,281	$3,253	$3,242	$3,231	$3,219	$3,208	$3,196	$39,206
	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				$3,338	$3,327	$3,315	$3,304	$3,292	$3,281	$3,253	$3,242	$3,231	$3,219	$3,208	$3,196	$39,206

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		23	23	23	23	23	23	21	21	21	21	20	20	262
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		64	63	63	62	62	62	61	61	60	60	59	59	736
	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)				$194	$193	$193	$192	$192	$192	$189	$189	$188	$188	$186	$186	$2,282
	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				$194	$193	$193	$192	$192	$192	$189	$189	$188	$188	$186	$186	$2,282

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$2,376,359	$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		4,130	4,125	4,120	4,115	4,110	4,104	3,863	3,859	3,854	3,849	3,844	3,839	47,812
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		11,265	11,251	11,237	11,223	11,209	11,195	11,209	11,195	11,181	11,167	11,153	11,139	134,424
	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)				$18,649	$18,630	$18,611	$18,592	$18,573	$18,553	$18,326	$18,308	$18,289	$18,270	$18,251	$18,232	$221,284
	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				$18,649	$18,630	$18,611	$18,592	$18,573	$18,553	$18,326	$18,308	$18,289	$18,270	$18,251	$18,232	$221,284

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	
3	Less: Accumulated Depreciation			(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	
5	Net Investment (Lines 2 + 3 + 4)			$211,211	$210,686	$210,161	$209,636	$209,111	$208,586	$208,061	$207,536	$207,011	$206,486	$205,961	$205,436	$204,911	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		367	366	365	364	363	362	341	340	339	338	337	336	4,218
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,001	998	996	993	991	988	988	986	983	981	978	976	11,859
	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)				$2,098	$2,094	$2,091	$2,087	$2,084	$2,080	$2,059	$2,056	$2,052	$2,049	$2,045	$2,042	$24,837
	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				$2,098	$2,094	$2,091	$2,087	$2,084	$2,080	$2,059	$2,056	$2,052	$2,049	$2,045	$2,042	$24,837

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	$161,754	
3	Less: Accumulated Depreciation			(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)	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		197	196	196	195	194	194	182	181	181	180	179	179	2,254
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		538	536	534	532	530	528	528	526	524	522	520	518	6,336
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.0000%			404	404	404	404	404	404	404	404	404	404	404	404	4,848
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009420			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)				$1,266	$1,263	$1,261	$1,258	$1,255	$1,253	$1,241	$1,238	$1,236	$1,233	$1,230	$1,228	$14,962
	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				$1,266	$1,263	$1,261	$1,258	$1,255	$1,253	$1,241	$1,238	$1,236	$1,233	$1,230	$1,228	$14,962

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	$275,347	
3	Less: Accumulated Depreciation			(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)	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		377	377	376	376	375	374	352	352	351	350	350	349	4,359
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,029	1,028	1,026	1,024	1,023	1,021	1,022	1,020	1,018	1,017	1,015	1,013	12,256
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.5610%			358	358	358	358	358	358	358	358	358	358	358	358	4,296
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930			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)				$1,992	$1,991	$1,988	$1,986	$1,984	$1,981	$1,960	$1,958	$1,955	$1,953	$1,951	$1,948	$23,647
	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				$1,992	$1,991	$1,988	$1,986	$1,984	$1,981	$1,960	$1,958	$1,955	$1,953	$1,951	$1,948	$23,647

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
3	Less: Accumulated Depreciation			(52,479)	(52,863)	(53,247)	(53,631)	(54,015)	(54,399)	(54,783)	(55,167)	(55,551)	(55,935)	(56,319)	(56,703)	(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)		Jan-Jun	Jul-Dec													
	a. Debt Component		2.09%	1.97%	254	254	253	252	252	251	236	235	235	234	234	233	2,923
	b. Equity Component Grossed Up For Taxes		5.69%	5.71%	694	692	690	689	687	685	685	683	681	679	677	676	8,218
	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)				$1,497	$1,495	$1,492	$1,490	$1,488	$1,485	$1,470	$1,467	$1,465	$1,462	$1,460	$1,458	$17,729
	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				$1,497	$1,495	$1,492	$1,490	$1,488	$1,485	$1,470	$1,467	$1,465	$1,462	$1,460	$1,458	$17,729

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	
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)		Jan-Jun	Jul-Dec													
	a. Debt Component		2.09%	1.97%	100	100	99	99	99	98	92	92	91	91	91	90	1,142
	b. Equity Component Grossed Up For Taxes		5.69%	5.71%	273	272	271	270	269	268	267	266	265	264	263	262	3,210
	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)				$677	$676	$674	$673	$672	$670	$663	$662	$660	$659	$658	$656	$8,000
	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				$677	$676	$674	$673	$672	$670	$663	$662	$660	$659	$658	$656	$8,000

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	347,198	
	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	0	
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)	0	
3a	Regulatory Asset Balance (B)			0	0	0	0	0	0	0	0	0	0	0	0	239,885	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		434	432	431	430	428	427	401	399	398	397	395	394	4,966
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,184	1,180	1,176	1,172	1,168	1,164	1,163	1,159	1,155	1,151	1,147	1,143	13,962
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.9000%			839	839	839	839	839	839	839	839	839	839	839	839	10,068
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930			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)				$2,744	$2,738	$2,733	$2,728	$2,722	$2,717	$2,690	$2,684	$2,679	$2,674	$2,668	$2,663	$32,440
	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				$2,744	$2,738	$2,733	$2,728	$2,722	$2,717	$2,690	$2,684	$2,679	$2,674	$2,668	$2,663	$32,440

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	
3	Less: Accumulated Depreciation			(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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		426	424	423	421	420	419	393	392	391	389	388	387	4,873
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,161	1,157	1,153	1,150	1,146	1,142	1,141	1,137	1,134	1,130	1,126	1,123	13,700
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.7000%			787	787	787	787	787	787	787	787	787	787	787	787	9,444
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008500			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)				$2,622	$2,616	$2,611	$2,606	$2,601	$2,596	$2,569	$2,564	$2,560	$2,554	$2,549	$2,545	$30,993
	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				$2,622	$2,616	$2,611	$2,606	$2,601	$2,596	$2,569	$2,564	$2,560	$2,554	$2,549	$2,545	$30,993

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (B)			9,674	6,450	3,225	(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	
5	Net Investment (Lines 2 + 3 + 4)			$9,674	$6,450	$3,225	($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	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		14	8	3	0	0	0	0	0	0	0	0	0	25
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		38	23	8	0	0	0	0	0	0	0	0	0	69
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.2187%			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)				3,225	3,225	3,225	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)				$3,277	$3,256	$3,236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,768
	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				$3,277	$3,256	$3,236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,768

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	
3	Less: Accumulated Depreciation			(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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		557	556	555	554	554	553	520	520	519	518	518	517	6,441
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		1,518	1,516	1,514	1,512	1,510	1,508	1,510	1,508	1,506	1,504	1,502	1,500	18,108
	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)				$2,754	$2,751	$2,748	$2,745	$2,743	$2,740	$2,709	$2,707	$2,704	$2,701	$2,699	$2,696	$32,697
	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				$2,754	$2,751	$2,748	$2,745	$2,743	$2,740	$2,709	$2,707	$2,704	$2,701	$2,699	$2,696	$32,697

(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.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR/CAMR Crystal River AFUDC (Project 7.4 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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			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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		3,417	3,409	3,401	3,394	3,386	3,378	3,177	3,169	3,162	3,155	3,148	3,140	39,336
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		9,319	9,299	9,278	9,257	9,236	9,215	9,216	9,195	9,174	9,153	9,132	9,111	110,585
	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)				$17,465	$17,437	$17,408	$17,380	$17,351	$17,322	$17,122	$17,093	$17,065	$17,037	$17,009	$16,980	$206,669
	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				$17,465	$17,437	$17,408	$17,380	$17,351	$17,322	$17,122	$17,093	$17,065	$17,037	$17,009	$16,980	$206,669

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	End of Period Total
1	Investments																
	a. Expenditures/Additions				$1,371,979	$1,237,479	$974,639	$579,883	$225,674	$708,445	$408,167	$77,771	$262,092	$99,698	($108,285)	($98,859)	$5,738,684
	b. Clearings to Plant				0	79,482,748	974,639	579,883	225,674	708,445	408,167	77,771	262,092	99,698	(108,285)	(98,859)	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$614,010	614,010	80,096,758	81,071,397	81,651,280	81,876,954	82,585,399	82,993,566	83,071,337	83,333,429	83,433,127	83,324,842	83,225,983	
3	Less: Accumulated Depreciation			(43,163)	(43,923)	(143,109)	(243,502)	(344,614)	(446,005)	(548,273)	(651,047)	(753,917)	(857,112)	(960,430)	(1,063,614)	(1,166,676)	
4	CWIP - Non-Interest Bearing			76,873,290	78,245,269	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$77,444,137	$78,815,356	$79,953,649	$80,827,895	$81,306,666	$81,430,949	$82,037,126	$82,342,519	$82,317,420	$82,476,317	$82,472,697	$82,261,228	$82,059,307	
6	Average Net Investment				78,129,746	79,384,502	80,390,772	81,067,280	81,368,807	81,734,038	82,189,823	82,329,970	82,396,869	82,474,507	82,366,963	82,160,268	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		135,868	138,050	139,800	140,976	141,500	142,135	134,702	134,932	135,042	135,169	134,993	134,654	1,647,821
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		370,595	376,546	381,320	384,528	385,959	387,691	390,797	391,463	391,781	392,150	391,639	390,656	4,635,125
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.4860%			760	99,186	100,393	101,112	101,391	102,268	102,774	102,870	103,195	103,318	103,184	103,062	1,123,513
	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	11,366	11,505	11,587	11,619	11,720	11,777	11,789	11,826	11,840	11,824	11,810	128,750
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$507,310	$625,148	$633,018	$638,203	$640,469	$643,814	$640,050	$641,054	$641,844	$642,477	$641,640	$640,182	$7,535,209
	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				$507,310	$625,148	$633,018	$638,203	$640,469	$643,814	$640,050	$641,054	$641,844	$642,477	$641,640	$640,182	$7,535,209

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.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2019 through December 2019
CAIR/CAMR Crystal River AFUDC (Project 7.4 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual 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	
	c. Retirements				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	
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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		995	993	991	988	986	984	925	923	920	918	916	914	11,453
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,715	2,709	2,702	2,696	2,690	2,683	2,683	2,677	2,670	2,664	2,657	2,651	32,197
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	94	1,128
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,165	$5,157	$5,148	$5,139	$5,131	$5,122	$5,063	$5,055	$5,045	$5,037	$5,028	$5,020	$61,110
	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				$5,165	$5,157	$5,148	$5,139	$5,131	$5,122	$5,063	$5,055	$5,045	$5,037	$5,028	$5,020	$61,110

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

Line	Description			Beginning of Period Amount	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	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	
	c. Retirements				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	
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	
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	
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	Jan-Jun	Jul-Dec														
	a. Debt Component	2.09%	1.97%		784	783	781	779	777	775	729	727	726	724	722	720	9,027
	b. Equity Component Grossed Up For Taxes	5.69%	5.71%		2,139	2,135	2,130	2,125	2,120	2,115	2,115	2,110	2,105	2,100	2,095	2,090	25,379
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	72	864
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$4,036	$4,031	$4,024	$4,017	$4,010	$4,003	$3,957	$3,950	$3,944	$3,937	$3,930	$3,923	$47,762
	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				$4,036	$4,031	$4,024	$4,017	$4,010	$4,003	$3,957	$3,950	$3,944	$3,937	$3,930	$3,923	$47,762

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.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

TIMOTHY HILL

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 20200007-EI

April 1, 2020

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: By whom are you employed and in what capacity?

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

Q: What are your responsibilities in that position?

A: I am responsible for oversight of the operation and maintenance of all CCP facilities in the Western Carolinas and Florida, including the CCP facility at the Crystal River Energy Center. This includes operating and maintaining all CCP facilities in compliance with state and federal regulations. The Operations and Maintenance group at each station maintains accountability for overall CCP facility performance which requires close collaboration with other Duke Energy CCP organizations such

as Project Implementation, Engineering, and Facility Closure. The Company relies on my opinions and information I provide when making decisions regarding the CCP facilities under my supervision.

Q: Please describe your educational background and professional experience.

A: I have a Bachelor of Science degree in Nuclear Engineering from the University of Florida and a Master of Science degree from the University of Central Florida. I have 17 years of experience in the power generation industry including positions as an Engineering Manager, a Maintenance Manager, and a Plant Manager within Duke Energy's fossil fleet, and as Fleet and Harris Station Maintenance Manager in Duke Energy's nuclear fleet. Prior to joining Duke Energy I was employed by Delta Air Lines as a General Manager in Engineering and Maintenance, and prior to that I served 21 years as a commissioned officer in the U.S. Navy, serving in the nuclear fleet. In November of 2014, I began my current role as CCP Regional General Manager.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on DEF's 2019 Coal Combustion Residual ("CCR") Rule compliance activities and associated 2019 compliance costs for which the Company seeks recovery through the Environmental Cost Recovery Clause ("ECRC").

Q. How did actual O&M project expenditures for the period January 2019 – December 2019 compare to actual/estimated O&M projections for the CCR Rule (Project 18)?

A. The CCR Rule O&M variance is $102,200 or 5% higher than projected. This is primarily due to higher than expected costs for the final grading and drainage required to complete the FGD pond closure project.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

KIM SPENCE McDANIEL

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

April 1, 2020

Q. Please state your name and business address.

A. My name is Kim S. McDaniel. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. By whom are you employed and in what capacity?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company") as Manager of Environmental Services.

Q. What are your responsibilities in that position?

A. My responsibilities include managing the work of environmental professionals who are responsible for environmental, technical, and regulatory support during the development and implementation of environmental compliance strategies for regulated power generation facilities and electrical transmission and distribution facilities in Florida.

Q. Please describe your educational background and professional experience.

A. I obtained my Bachelor of Science degree in Wildlife and Fisheries Sciences from Texas A&M University, College Station, Texas. I was employed by the Arizona Department of Environmental Quality ("ADEQ") between 1996 and 2007. At the ADEQ, I managed compliance and enforcement efforts associated with water quality and waste handling activities. During my tenure there I was also responsible for managing the site investigations under state superfund program and writing new regulations governing the management of wastes. I joined Progress Energy, now DEF, in 2008 as the manager of Florida Permitting and Compliance and am currently in this role.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between actual and actual/estimated project expenditures for environmental compliance costs associated with FPSC-approved programs under my responsibility. These programs include the T&D Substation Environmental Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a), Distribution System Environmental Investigation, Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity Management ("PIM") (Project 3), Above Ground Secondary Containment (Project 4), Phase II Cooling Water Intake – 316(b) (Projects 6 & 6a), CAIR/CAMR - Peaking (Project 7.2), Best Available Retrofit Technology ("BART") (Project 7.5), Arsenic Groundwater Standard (Project 8), Sea Turtle Coastal Street Lighting Program (Project 9),

Underground Storage Tanks (Project 10), Modular Cooling Towers (Project 11), Thermal Discharge Permanent Cooling Tower (Project 11.1), Greenhouse Gas Inventory and Reporting (Project 12), Mercury Total Daily Maximum Loads Monitoring (Project 13), Hazardous Air Pollutants Information Collection Request ("ICR") Program (Project 14), Effluent Limitation Guidelines Program (Project 15.1), National Pollutant Discharge Elimination System ("NPDES") (Project 16) and Mercury and Air Toxics Standards ("MATS") – Crystal River ("CR") Units 4&5 (Project 17) for the period January 2018 through December 2018.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Transmission & Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention Projects (Projects 1 & 1a)?

A. The Substation System Program variance is $118,903 or 19% higher than projected. The Transmission portion (Project 1) is $113k or 18% higher than forecasted primarily due to costs associated with the East Clearwater, Central Florida, Holder, Tarpon Springs, and Windermere Substations. These costs are for final remediation, additional groundwater testing, final reports preparation and submittals. Additional costs were also incurred due to a new request by FDEP to collect two additional groundwater samples for two consecutive clean test results for every well at the remaining sites with groundwater impacts.

A Declaration of Restrictive Covenant was prepared and submitted for Central Florida Substation.

The Distribution portion (Project 1a) is $6k or 46% higher than forecasted primarily due to final remediation work, additional groundwater testing, report preparation and submittal for the Wekiva Substation.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Distribution System Environmental Investigation, Remediation, and Pollution Prevention Project (Project 2)?

A. The Distribution System Environmental Investigation, Remediation, and Pollution Prevention Project variance is $2,461 or 33% higher than projected. This is due to the delayed receipt of invoices for final report and closure document preparation that occurred in 2018; causing charges for the work to hit in 2019.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Cooling Water Intake - 316(b) Project (Projects 6 & 6a)?

A. The Cooling Water Intake - 316(b) (Projects 6 & 6a) O&M variance is $98,231 or 14% higher than projected. Cooling Water Intake 316(b) – Base (Project 6), which had a $68k or 21% higher than projected variance primarily due to

expanded analysis and 316(b) modeling requirements associated with the Bartow Station.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Arsenic Groundwater Standard – Base - Project (Project 8)?

A. The Arsenic Groundwater Standard O&M variance is $50,085 or 33% lower than projected primarily due to the installation of two additional monitoring wells which, following FDEP comments, resulted in a schedule and cost shift for some tasks originally scheduled for 2019 into 2020.

Q. How did actual Capital expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Sea Turtle – Coastal Street Lighting Project (Project 9)?

A. The Sea Turtle – Coastal Street Lighting Project capital variance is $400, or 100% lower than forecasted. No municipalities requested Sea-Turtle Lighting in 2019.

Q. How did actual Capital expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the Effluent Limitations Guideline Project (Project 15.1)?

A. The ELG Capital variance is $235,602, or 13% higher than originally forecasted. This is primarily due to actual bids that came in higher than originally estimated,

and additional costs due to several storms passing through as new trenches were being constructed, causing work to be expedited to meet year-end FDEP compliance requirements.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the National Pollutant Discharge Elimination System (NPDES) Project (Project 16)?

A. The NPDES variance is $3,529 or 13% higher than forecasted, primarily due to costs originally planned for 2020 being pulled forward into 2019.

Q. How did actual O&M expenditures for January 2019 - December 2019 compare with DEF's actual/estimated projections for the MATS – CR 4&5 Project (Project 17)?

A. The MATS – CR 4&5 O&M variance is $153,628 or 94% lower than forecasted, primarily due to units running less than projected.

Q. In Order No. PSC-2010-0683-FOF-EI issued in Docket No. 20100007-EI on November 15, 2010, the Commission directed DEF to file as part of its ECRC true-up testimony a yearly review of the efficacy of its Plan D and the cost-effectiveness of DEF's retrofit options for each generating unit in relation to expected changes in environmental regulations. Has DEF conducted such a review?

A. Yes. DEF's yearly review of the Integrated Clean Air Compliance Plan is provided as Exhibit No. __ (KSM-1).

Q. Please summarize the conclusions of DEF's review of its Integrated Clean Air Compliance Plan.

A. DEF installed emission controls contemplated in its Integrated Clean Air Compliance Plan on time and within budget. The Flue Gas Desulfurization (wet scrubbers) and Selective Catalytic Reduction systems on CR 4&5 have enabled DEF to comply with Clean Air Interstate Rule ("CAIR") requirements and will continue to be the cornerstone of DEF's integrated air quality compliance strategy. DEF is confident that the Integrated Clean Air Compliance Plan, along with compliance strategies under development, will enable it to achieve and maintain compliance with applicable regulations, including MATS, in a cost-effective manner.

Q. What is the status of the ELG (Project 15.1)?

A. On November 23, 2015, the Environmental Protection Agency ("EPA") published the final revision to the ELG establishing technology-based national standards for effluent waste streams. The rule went into effect on January 4, 2016 and applies to all steam electric generating stations. The new limits were to have been incorporated into affected stations' NPDES permits with a compliance timeframe between November 1, 2018 and December 31, 2023; however, on September 18, 2017, EPA issued a final rule postponing the

compliance deadlines of FGD wastewater and bottom ash transport water for two years. On November 22, 2019, EPA published a revised ELG rule with proposed changes to the FGD effluent and bottom ash transport water limits. EPA is in the process of reviewing comments received. DEF continues to work with the FDEP to address these ELG requirements in its Crystal River Units 4 and 5 as part of the NPDES permit renewal process. Modifications to address discharges of demineralization reject water into the Bottom Ash Dewatering System Surge Tanks and directing draining of the system for maintenance to the flue gas desulfurization ("FGD") scrubbers as the primary flow path, with backup/emergency discharge to Percolation Pond 5 as approved by the Conditions of Certification, was initiated in 2019 and it is scheduled to be completed August 2020.

Q. What is the status of the Clean Water Rule?

A. On June 29, 2015 the EPA and the Army Corps of Engineers ("Corps") published the final Clean Water Rule that significantly expanded the definition of the Waters of the United States ("WOTUS"). On October 9, 2015 the U.S. Court of Appeals for the Sixth Circuit granted a nationwide stay of the rule effective through the conclusion of the judicial review process. On February 22, 2016 the Sixth Circuit issued an opinion that it has jurisdiction and is the appropriate venue to hear the merits of legal challenges to the rule; however, that decision was contested, and on January 13, 2017 the U.S. Supreme Court decided to review the jurisdictional question. Oral arguments in the U.S.

Supreme Court case were conducted in October 2017. On January 22, 2018, the U.S. Supreme Court issued its decision stating federal district courts, instead of federal appellate courts, have jurisdiction over challenges to the rule defining waters of the United States Consistent with the U.S. Supreme Court decision, the U.S. Court of Appeals for the Sixth Circuit lifted its nationwide stay on February 28, 2018. The stay issued by the North Dakota District Court remains in effect, but only within the thirteen states within the North Dakota District. On February 28, 2017, President Trump signed an executive order laying out a new policy direction for how "Waters of the United States" should be defined and directing EPA and the Corps to initiate a rulemaking to either rescind or revise the 2015 Clean Water Rule developed by the Obama administration. Subsequently, the EPA Administrator signed a pre-publication notice reflecting the intent to move forward with rulemaking in response to this directive. In addition, the executive order seeks to have the Department of Justice determine the path forward on the Clean Water Rule litigation in light of the new policy direction.

On January 31, 2018, the EPA and Corps announced a final rule adding an applicability date to the 2015 rule defining "waters of the United States," thereby deferring implementation of the 2015 WOTUS Rule until early 2020. This rule has no immediate impact to Duke Energy, and the agencies will continue to apply the pre-existing WOTUS definition in place prior to the 2015 rule until 2020.

On February 14, 2019, EPA and Corps published in the Federal Register, the "Revised Definition of 'Waters of the United States,'" which proposes to narrow the extent of Clean Water Act jurisdiction as compared to the 2015 definition adopted by the Obama Administration (Proposed Rule). On January 23, 2020, EPA and Corps released a pre-publication version of *The Navigable Waters Protection Rule: Definition of "Waters of the United States."* The final rule has not yet been published in the Federal Register.

Q. Does this conclude your testimony?

A. Yes.

Duke Energy Florida, LLC

Review of Integrated Clean Air Compliance Plan

Submitted to the
Florida Public Service Commission

April 1, 2020

Table of Contents

Acronyms

BART – Best Available Retrofit Technology

CAIR – Clean Air Interstate Rule

CAMR – Clean Air Mercury Rule

CAVR – Clean Air Visibility Rule

CCR - Coal Combustion Residuals

CO_2 – Carbon Dioxide

CPP – Clean Power Plan

CSAPR – Cross-State Air Pollution Rule

DEF – Duke Energy Florida

ECRC – Environmental Cost Recovery Clause

EPA – Environmental Protection Agency

EGU – Electric Generating Unit

ELG - Effluent Limitation Guidelines

ESP – Electrostatic Precipitator

FDEP – Florida Department of Environmental Protection

FGD – Flue Gas Desulfurization

GHG – Greenhouse Gas

LNB – Low NO_x Burner

MATS – Mercury and Air Toxic Standards

MWh – Megawatt Hour

NAAQS – National Ambient Air Quality Standards

NO_x – Nitrogen Oxides

NPDES – National Pollutant Discharge Elimination System

NSPS - New Source Performance Standards

PAC – Powdered Activated Carbon

Plan D – DEF Integrated Clean Air Compliance Plan

PM – Particulate Matter

ppb – Parts per billion

PSC – Public Service Commission

SCR – Selective Catalytic Reduction

SIP – Site Implementation Plan

SO_2 – Sulfur Dioxide

Executive Summary

In the 2007 Environmental Cost Recovery Clause ("ECRC") Docket (No. 20070007-EI), the Commission approved Duke Energy Florida's ("DEF") updated Integrated Clean Air Compliance Plan (Plan D) as a reasonable and prudent means to comply with the requirements of the Clean Air Interstate Rule ("CAIR") (subsequently replaced by the Cross-State Air Pollution Rule ("CSAPR"), Clean Air Mercury Rule ("CAMR") (subsequently replaced by the Mercury and Air Toxics Standards ("MATS") rule), Clean Air Visibility Rule ("CAVR"), and related regulatory requirements. In its 2007 final order, the Commission also directed DEF to file as part of its ECRC true-up testimony "a yearly review of the efficacy of its Plan D and the cost-effectiveness of DEF's retrofit options for each generating unit in relation to expected changes in environmental regulations." This report provides the required review for 2020.

The primary original components of DEF's 2006 Compliance Plan D included:

Sulfur Dioxide ("SO_2")

- Installation of flue gas desulfurization ("FGD") systems on Crystal River ("CR") Units 4 and 5
- Fuel switching at CR Units 1 and 2 to burn low sulfur coal
- Fuel switching at Anclote Units 1 and 2 to burn low sulfur oil and natural gas
- Purchases of SO_2 allowances

Nitrogen Oxides ("NO_x")

- Installation of low NO_x burners ("LNBs") and selective catalytic reduction ("SCR") systems on CR Units 4 and 5
- Installation of LNBs and separated over-fire air ("SOFA") or alternative NO_x controls at Anclote Units 1 and 2
- Purchase of annual and ozone season NO_x allowances

Mercury

- Installation of FGD and SCR systems at CR Units 4 and 5
- Installation of powdered activated carbon ("PAC") injection on CR Unit 2

As detailed in Docket No. 20070007-EI, DEF decided on Plan D based on a quantitative and qualitative evaluation of the ability of alternative plans to meet environmental requirements, while managing risks and controlling costs. That evaluation demonstrated that Plan D is DEF's most cost-effective alternative to meet applicable regulatory requirements. The Plan was designed to strike a balance between reducing emissions, primarily through the installation of controls on DEF's largest and newest coal units (CR Units 4 and 5) and making strategic use of emission allowance markets.

In accordance with the Commission's final order in Docket No. 20070007-EI, DEF has continued to review the efficacy of Plan D and the cost-effectiveness of retrofit options in relation to expected changes in environmental regulations. With regard to efficacy, Plan D remains the cornerstone of DEF's efforts to comply with applicable air quality regulations in a cost-effective manner.

As indicated in previous ECRC filings, the U.S. Court of Appeals for the District of Columbia ("D.C. Circuit") stayed the effect of CSAPR (proposed by the U.S. Environmental Protection Agency ("EPA") to replace CAIR) leaving CAIR in effect until the court completed its review of CSAPR. In August 2012, the D.C. Circuit vacated CSAPR in its entirety, and in January 2013, the court denied EPA's petition for rehearing. On April 29, 2014, the U.S. Supreme Court reversed the D.C. Circuit's decision and upheld the CSAPR. EPA subsequently petitioned the D.C. Circuit to reinstate CSAPR, making it effective January 1, 2015. The court agreed with EPA and approved its petition.

Additionally, on February 16, 2012, EPA issued MATS to replace the vacated CAMR for emissions from coal- and oil-fired electric generating units ("EGUs"), including, potentially, DEF's Anclote Units 1 and 2, Suwannee Units 1, 2, and 3, and CR Units 1, 2, 4, and 5. The following summarizes the results of DEF's MATS compliance analyses for these units:

Anclote Units 1 & 2: DEF determined that the most cost-effective option for Anclote Units 1 and 2 was conversion to fire 100% natural gas rather than installation of emission controls

to comply with MATS. The Commission approved DEF's petition for ECRC recovery of costs associated with the Anclote Conversion Project in Docket No. 20120103-EI.

Suwannee Units 1, 2 & 3: DEF determined that no further modifications were needed on Suwannee Units 1, 2 and 3 as these units were already capable of operating on 100% natural gas.

CR Units 4 & 5: DEF determined that the existing electrostatic precipitators ("ESPs"), FGDs, and SCRs at CR Units 4 and 5 would provide sufficient control for MATS compliance under typical conditions. DEF also determined that chemical injection systems would be required to mitigate mercury re-emissions from the FGDs. On December 15, 2014, DEF requested a one-year extension to allow time for installation of additional mercury control systems. On March 12, 2015, the Florida Department of Environmental Protection ("FDEP") authorized a one-year extension (to April 16, 2016) for all mercury-related MATS requirements on CR Units 4 and 5; the units have operated in compliance with the Standards since that time.

CR Units 1 & 2: DEF determined that the use of alternative coals (along with dry sorbent injection, PAC injection, and ESP enhancements) was a feasible and cost-effective strategy to allow these units to continue running for a limited period of time in compliance with MATS and Best Available Retrofit Technology ("BART") requirements until new generation could be built. This plan was approved by the Commission in Order No. PSC-2014-0173-PAA-EI (April 17, 2014). On February 6, 2014, the FDEP granted a one-year extension (to April 16, 2016) for all MATS requirements on CR Units 1 and 2; the units have operated in compliance with the Standards since that time. CR Units 1 and 2 were retired from service on December 31, 2018.

Although EPA has begun implementation of a regulatory approach to reduce greenhouse gas ("GHG") emissions through the Clean Air Act, there currently are no GHG emission standards applicable to DEF's existing units. Moreover, there are still no retrofit options commercially available to reduce carbon dioxide ("CO_2") emissions from fossil fuel-fired EGUs. The Company will continue to monitor and update the Commission on EPA's efforts to establish emission guidelines to address GHG from existing power plants under Section 111(d) of the federal Clean Air Act and whether changes to EPA's approach occur.

DEF is confident that the emission controls installed pursuant to Plan D, along with compliance strategies discussed further in this Plan, will enable the Company to achieve and maintain compliance with all applicable environmental regulations in a cost-effective manner.

I. Introduction

In its final order in the 2007 ECRC Docket (No. 20070007-EI), the Commission approved DEF's updated Integrated Clean Air Compliance Plan (Plan D) as a reasonable and prudent means to comply with the requirements of CAIR, CAMR, CAVR and related regulatory requirements. In *In re Environmental Cost Recovery Clause*, Order No. PSC-2007-0922-FOF-EI, p. 8 (Nov. 16, 2007), the Commission specifically found that "PEF's [now DEF's] updated Integrated Clean Air Compliance Plan represents the most cost-effective alternative for achieving and maintaining compliance with CAIR, CAMR, and CAVR, and related regulatory requirements, and it is reasonable and prudent for DEF to recover prudently incurred costs to implement the plan." *Id*. The Commission also directed DEF to file as part of its ECRC true-up testimony "a yearly review of the efficacy of its Plan D and the cost-effectiveness of [DEF's] retrofit options for each generating unit in relation to expected changes in environmental regulations." *Id*. The purpose of this report is to provide the required review for 2019.

II. Regulatory Background

The CAIR and CAVR programs required DEF and other utilities to significantly reduce emissions of SO_2 and NO_x. CAIR contemplated emission reductions in incremental phases, in which Phase I began in 2009 for NO_x and in 2010 for SO_2. Phase II was scheduled to begin in 2015 for both NO_x and SO_2. As noted later in this Plan, CAIR was remanded by the courts in 2008, but remained in place through 2014 while the EPA worked on development and implementation of an acceptable replacement rule. Following resolution of litigation, the replacement rule, CSAPR, took effect on January 1, 2015, and in 2016 was revised to exclude Florida. The CAVR, designed to improve visibility in Class I areas, remains in effect and the status of the BART requirements under CAVR affecting DEF is provided in part D of this section of this Plan. The CAMR originally required reduction of mercury emissions at a system level and installation of mercury monitors. As discussed later in this Plan, CAMR was vacated in early 2008 and in lieu of CAMR, EPA published a final MATS rule on February 16, 2012.

In March 2006, the Company submitted a report and supporting testimony presenting its integrated plan for complying with the CAIR, CAVR, and CAMR, as well as the process the

Company used to evaluate alternative plans, to the Commission. The analysis included an examination of the projected emissions associated with several alternative plans and a comparison of economic impacts, in terms of cumulative present value of revenue requirements. The Company's Integrated Clean Air Compliance Plan, designated as Plan D, was found to be the most cost-effective compliance plan for CAIR, CAMR, and CAVR from among five alternative plans.

In June 2007, the Company submitted an updated report and supporting testimony summarizing the status of the Plan and an updated economic analysis incorporating certain Plan revisions necessitated by changed circumstances. Consistent with the approach utilized in 2006, the Company performed a quantitative evaluation to compare the ability of modified alternative plans to meet environmental requirements, while managing risks and controlling costs. That evaluation demonstrated that Plan D, as revised, is the Company's most cost-effective alternative to meet applicable regulatory requirements. Based on that analysis, the Commission approved Plan D as reasonable and prudent, and held that the Company should recover prudently incurred costs of implementing the Plan. In each subsequent ECRC docket, DEF has submitted its annual review of the Integrated Clean Air Compliance Plan for Commission review.

A. Status of CAIR and CSAPR

In July 2008, the D.C. Circuit issued a decision vacating CAIR in its entirety. *North Carolina v. EPA*, 531 F.3d 896 (D.C. Cir. 2008). However, the Court subsequently decided to remand CAIR without vacatur, thereby leaving the rule and its compliance obligations in place until EPA revises or replaces CAIR. *North Carolina v. EPA*, 550 F.3d 1176 (D.C. Cir. 2008). EPA adopted the CSAPR to replace the CAIR by publication in the *Federal Register* in August 2011. *See* 76 Fed. Reg. 48,208 (Aug. 8, 2011).

In Order No. PSC-2011-0553-FOF-EI, issued in Docket No. 20110007-EI on December 7, 2011, the Commission addressed the impact of CSAPR on the Company's recovery of NO_x emission allowance costs. Because CSAPR would no longer allow the Company to use NO_x allowances previously obtained under CAIR for compliance effective January 1, 2012, the Commission established a regulatory asset to allow the Company to recover the costs of its remaining NO_x allowance inventory over a three-year amortization period. However, on December 30, 2011, the D.C. Circuit stayed CSAPR, leaving CAIR in effect until the court completed its review of the new rule. Thus, the Company continued to maintain its NO_x allowance

inventory in order to comply with CAIR. Pursuant to the stipulation approved in Order No. PSC-2011-0553-FOF-EI, the Company continued to expense NO_x allowance costs incurred to comply with CAIR based on actual usage consistent with current practice. In August 2012, the D.C. Circuit vacated CSAPR in its entirety, and in January 2013, the court denied EPA's petition for rehearing. *See EME Homer City Generation, L.P. v. EPA*, 696 F.3d 7 (D.C. Cir. 2013). The EPA subsequently appealed the court's vacatur to the U.S. Supreme Court and on April 29, 2014, the Supreme Court overturned the D.C. Circuit's decision vacating CSAPR and remanded the case back to the lower court for further action. On June 26, 2014, the EPA requested that the court lift the stay of the CSAPR and allow it to be implemented, under a revised schedule, beginning January 1, 2015. This request was granted on October 23, 2014, and the CSAPR went into effect on January 1, 2015, replacing the CAIR. On July 28, 2015, the D.C. Circuit determined that EPA failed to cost justify a number of Phase 2 emission allowance budgets for certain states, including Florida, citing they were more stringent than necessary to achieve air compliance in downwind states, and held the Phase 2 NO_x allowance allocations invalid. Finally, on November 17, 2015, EPA proposed a revised CSAPR. EPA proposed to remove Florida from the CSAPR program, beginning with the 2017 ozone season.

On September 7, 2016, EPA finalized its CSAPR Update rule and eliminated Florida, South Carolina, and North Carolina from the CSAPR ozone season program based on modeling which shows that NO_x emissions from these states do not significantly contribute to ozone nonattainment in any downwind state. Duke Energy sources in Florida are no longer subject to any CSAPR NO_x emission limitations, as of the beginning of 2017.

B. Vacatur of CAMR and Adoption of MATS

In February 2008, the D.C. Circuit Court vacated CAMR and rejected EPA's delisting of coal-fired EGUs from the list of emission sources that are subject to Section 112 of the Clean Air Act. *See New Jersey v. EPA*, 517 F.3d 574 (D.C. Cir. 2008). As a result, in lieu of CAMR, EPA was required to adopt new emissions standards for control of various hazardous air pollutant emissions from coal-fired EGUs. *Id*. EPA issued its proposed rule to replace CAMR on March 16, 2011, with publication following in the *Federal Register* on May 3, 2011. *See* 76 Fed. Reg. 24976 (May 3, 2011). On February 16, 2012, EPA published the final rule which established new MATS limits for emissions of various metals and acid gases from both coal- and oil-fired EGUs.

Compliance generally was required to be achieved within three years of EPA's adoption of MATS (i.e., April 16, 2015), although the Clean Air Act authorizes permitting authorities to grant one-year compliance extensions in certain circumstances. On June 29, 2015, the U.S. Supreme Court remanded the MATS rule to the D.C. Circuit, finding that the EPA insufficiently considered costs in determining that it is "appropriate and necessary" to regulate mercury from power plants. On December 15, 2015, the D.C. Circuit remanded the MATS rule to EPA without vacatur, and EPA committed to completing its consideration of cost by April 16, 2016. On March 3, 2016, the U.S. Supreme Court denied a request for a stay of the MATS rule while the EPA completes it cost consideration, thus the MATS rule remains in effect pending the cost consideration process. On March 18, 2016, a coalition of 20 states led by Michigan petitioned the Court for a writ of certiorari asking the Court to declare whether an administrative rule promulgated without statutory authority may be left in effect by a reviewing court during the pendency of its review. *See State of Mich., et al. v. EPA*, Pet. for Writ of Cert. to U.S. Sup. Ct. (filed Mar. 18, 2016). On April 14, 2016 EPA issued a final finding that it is appropriate and necessary to set standards for emissions of air toxics from coal- and oil-fired power plants. This finding responded to the decision by the U.S. Supreme Court that EPA must consider cost in the appropriate and necessary finding supporting MATS. This finding has been challenged.

On February 7, 2019 the EPA proposed a revision to its response to the U.S. Supreme Court decision in *Michigan v. EPA* which held that the EPA erred by not considering cost in its determination that regulation under section 112 of the Clean Air Act of hazardous air pollutant emissions from coal- and oil-fired electric utility steam generating units is appropriate and necessary. This proposal is currently under review.

In the 2011 ECRC docket, the Commission recognized that EPA's adoption of MATS for EGUs would require the Company to modify its Integrated Clean Air Compliance Plan. See Order No. PSC-2011-0553-FOF-EI, at 11. Accordingly, consistent with the Commission's expectation that utilities "take steps to control the level of costs that must be incurred for environmental compliance," Order No. PSC-2008-0775-FOF-EI, at 7, the Commission approved the Company's request to recover costs incurred to assess EPA's proposed rule, prepare comments to EPA, and develop compliance strategies within the aggressive regulatory timeframes proposed by EPA.

C. Greenhouse Gas Regulation

In 2007, then-Governor Crist issued Executive Order 07-127 directing the FDEP to promulgate regulations requiring reductions in utility CO_2 emissions. In addition, the 2008 Florida Legislature enacted legislation authorizing FDEP to adopt rules establishing a cap-and-trade program and requiring the FDEP to submit any such rules for legislative review and ratification. However, the FDEP did not adopt any cap-and-trade rules, and the Legislature subsequently repealed the 2008 law. Likewise, although a number of bills that would regulate GHG emissions have been introduced to Congress over the past several years, none have become law. In the meantime, the EPA has begun implementing a regulatory approach to reducing GHG emissions through the Clean Air Act. At this time, however, there are no GHG emission standards applicable to DEF's existing generating units. Moreover, there are still no retrofit options commercially available to reduce CO_2 emissions from fossil fuel-fired electric generating units such as CR Units 4 and 5, which are the primary focus of DEF's compliance plan. To date, there are very limited large-scale commercial carbon capture and storage technology demonstrations on electric utility units. Until numerous technological, regulatory, and liability issues are resolved, it will be impossible to determine whether carbon capture and storage would be a technically-feasible or cost-effective means of complying with a CO_2 regulatory regime. Moreover, replacing coal-fired generation from CR Units 4 and 5 with lower CO_2-emitting natural gas-fired combined cycle generation is not a viable option at this late date, particularly given the fact that DEF has placed in service Plan D components.

On June 25, 2013, President Obama issued a Presidential Memorandum directing the EPA to establish GHG emission guidelines for existing power plants under Section 111(d) of the Clean Air Act. The Presidential Memorandum directed the EPA to issue proposed GHG standards, regulations, or guidelines, as appropriate, for existing power plants by no later than June 1, 2014, and issue final standards, regulations or guidelines, as appropriate, by no later than June 1, 2015. In addition, the Presidential Memorandum directed the EPA to include a requirement in the new regulations that states submit State Implementation Plans ("SIPs") to implement the new guidelines by no later than June 30, 2016.

On August 3, 2015, the EPA released the final New Source Performance Standards ("NSPS") for CO_2 emissions from existing fossil fuel-fired EGUs (also known as the Clean Power Plan or "CPP"). The final CPP established state-specific emission goals; for Florida, the goals

begin a phased approach in 2022, ending with a rate goal of 919 lb. CO_2/MWh annual average for the period 2030 and beyond. Alternatively, the state can adopt a mass emissions approach culminating in a 2030 target of 105,094,704 tons (existing units) or 106,641,595 tons (existing plus new units). The final CPP has been challenged in the D.C. Circuit by 27 states and a number of industry groups. Oral argument occurred on September 27, 2016. The D.C. Circuit subsequently issued a stay of the litigation. Previously, on February 9, 2016, the U.S. Supreme Court had placed a stay on the CPP until such time that all litigation is completed.

Also, on August 3, 2015, the EPA released the final NSPS for CO_2 emissions from new, modified and reconstructed fossil fuel-fired EGUs. The rule includes emission limits of 1,400 lb. CO_2/MWh for new coal-fired units and 1,000 lb. CO_2/MWh for new natural gas combined-cycle units. This rule has also been challenged in the D.C. Circuit. The D.C. Circuit has issued an order suspending this litigation pending a review of the rule by EPA.

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

- The final CO_2 emission standards for existing power plants ("CPP");
- The final CO_2 emission standards for new power plants ("CO_2 NSPS");
- The proposed Federal Plan and Model Trading Rules that accompanied the CPP.

In response to the EO, the Department of Justice filed motions with the D.C. Circuit Court to stay the litigation of both the CPP and the CO_2 NSPS rules while each is reviewed by EPA. The EO does not change the current status of the CPP which is under a legal hold by the U.S. Supreme Court. With regard to the CO_2 NSPS, that rule will remain in effect pending the outcome of EPA's review.

On October 16, 2017, the EPA published a proposal to announce its intention to repeal the CPP. The proposal also requested public comment on the proposed rule. The EPA held public hearings on November 28 and 29, 2017, in Charleston, West Virginia, and extended the public comment period until January 16, 2018. In response to numerous requests for additional

opportunities for the public to provide oral testimony on the proposed rule in more than one location, the EPA will conduct EPA three listening sessions, and extend the public comment period until April 26, 2018.

On December 28, 2017 EPA published an Advanced Notice of Proposed Rulemaking (ANPR) to solicit information from the public as the agency considers proposing emission guidelines to limit GHG emissions from existing EGUs. EPA is also "soliciting information on the proper respective roles of the state and federal governments in the process, as well as information on systems of emission reduction that are applicable at or to an existing EGU, information on compliance measures, and information on state planning requirements under the Clean Air Act."

On June 19, 2019, EPA issued the Affordable Clean Energy rule ("ACE"), an effort to provide existing coal-fired electric utility generating units, or EGUs, with achievable and realistic standards for reducing greenhouse gas (GHG) emissions. This action was finalized in conjunction with two related, but separate and distinct rulemakings: (1) The repeal of the Clean Power Plan (CPP) and (2) Revised implementing regulations for ACE, ongoing emission guidelines, and all future emission guidelines for existing sources issued under the authority of Clean Air Act (CAA) section 111(d). ACE provides states with new emission guidelines that will inform the state's development of standards of performance to reduce carbon dioxide (CO2) emissions from existing coal-fired EGUs. ACE establishes heat rate improvement ("HRI"), or efficiency improvement, as the best system of emissions reduction ("BSER") for CO2 from coal-fired EGUs. ACE affected units for DEF include Crystal River Units 4 and 5. DEF is currently evaluating the impact of this rule.

D. Status of BART Requirements under CAVR

In 2009, the FDEP issued a permit imposing BART requirements for particulate matter ("PM") emissions from CR Units 1 and 2. The 2009 permit did not impose BART requirements for SO_2 and NO_x emissions because, at the time, the EPA assumed that compliance with CAIR would satisfy BART requirements for SO_2 and NO_x. Following the proposed adoption of CSAPR, in early 2012, the EPA revised its previous determination to replace the "CAIR satisfies BART" assumption with "CSAPR satisfies BART." In late 2011, CSAPR was vacated (although later re-instated – see part A above), leaving CAIR in effect and resulting in confusion regarding the ability

to rely on CAIR (or CSAPR) to satisfy BART requirements. As a result, in 2012, the Company worked with the FDEP to develop and finalize air construction permits to address SO_2 and NO_x emissions from CR Units 1 and 2 in support of FDEP's development of a revised Regional Haze SIP to address CAVR requirements for SO_2 and NO_x. The permits call for the installation of Dry FGD and SCR no later than January 1, 2018, or within 5 years of the effective date of the EPA's approval of the Florida Regional Haze SIP, whichever is later, or alternatively the discontinuation of the use of coal in CR Units 1 and 2 by December 31, 2020. DEF ultimately selected the latter of the two options. CR Units 1 and 2 were retired from service on December 31, 2018.

As discussed in the Company's 2013 Integrated Clean Air Compliance Plan, the FDEP subsequently submitted to EPA a revised Regional Haze SIP containing unit-specific determinations for SO_2 and NO_x, including the new permit requirements for CR Units 1 and 2. EPA formally approved the FDEP's revised Regional Haze SIP in August 2013. *See* 78 Fed Reg. 53250 (Aug. 29, 2013). Although third parties initially petitioned for review of EPA's approval in the U.S. Court of Appeals for the Eleventh Circuit, the petition was subsequently withdrawn and the SIP approval remains in place. CR Units 1 and 2 were retired from service on December 31, 2018.

E. Status of National Ambient Air Quality Standards (NAAQS)

The EPA and FDEP are working to implement the 2010 one-hour NAAQS for SO_2. In mid-2013, the EPA finalized nonattainment designations for two small areas in Florida outside of DEF's service territory (one in Nassau County, one in Hillsborough County) based on existing monitoring data. The EPA deferred making any area designations (attainment, nonattainment, or unclassifiable) for the remainder of the state. On August 21, 2015, the EPA published a final rule that describes requirements for additional ambient air quality monitoring and/or modeling that will be used to determine future rounds of area designations. Under the rule, the EPA made nonattainment designations in 2017 for modeled areas and in 2020, will make designations for monitored areas. Based on the EPA modeling protocol, the FDEP modeled the area surrounding the Crystal River facility and determined that future operation will not cause a nonattainment issue. This finding was provided to EPA on January 13, 2017, as part of the FDEP's Data Requirements Rule package submittal. On August 22, 2017, EPA issued the Intended Area Designation document, which did not concur with FDEP's recommendation and outlined EPA's intent to

identify an area in Citrus County near the Crystal River Power Plant as nonattainment with the SO2 ambient standard. FDEP provided additional updated information and, on December 21, 2017, EPA issued the final Third Round of SO2 Designations document designating the area around Crystal River as 'unclassifiable' rather than 'nonattainment.' In early 2018, this designation was upgrade to ‘attainment’, based on the results of the 2017 full year data.

In 2010, EPA also revised its NO_2 NAAQS to implement a new one-hour standard. At this time, however, DEF does not anticipate that the new standard will impact compliance measures at DEF facilities.

On October 1, 2015, the EPA issued a revised NAAQS for ambient ozone, changing the standard to 70 parts per billion (ppb) averaged over 8 hours from the previous level of 75 ppb. There are currently no nonattainment areas with respect to the revised standard in Florida; therefore, DEF does not anticipate an impact on its compliance measures.

III. DEF’s Integrated Clean Air Compliance Plan

The Company’s original compliance plan (Plan D) will continue to help it meet applicable environmental requirements by striking a balance between reducing emissions, primarily through installation of controls on its largest and newest coal units (CR Units 4 and 5). While the original plan made strategic use of the allowance markets to comply with CSAPR requirements, this is no longer necessary as discussed in Section II.A of this document. The controls installed in accordance with Plan D will continue to be the cornerstone of DEF’s compliance strategy with the adoption of MATS and other ongoing regulatory efforts. Specific components of the Plan are summarized below.

A. FGD Systems

The most significant component of DEF’s Integrated Clean Air Compliance Plan is the installation of FGD systems, also known as wet scrubbers, on CR Units 4 and 5 to comply with CAIR, Title IV of the Clean Air Act, and other SO_2 control requirements in DEF’s air permits for these units. The FGDs also reduce mercury and acid gasses and, therefore, are a key component of DEF’s MATS compliance strategy. In particular, the co-benefits of the FGDs and SCRs reduce mercury emissions by 90-95% under typical conditions.

B. SCR & Other NO_x Controls

The primary component of DEF's NO_x compliance plan is the installation of LNBs and SCR systems on CR Units 4 and 5. These controls enable DEF to comply with CAIR/CSAPR and other NO_x control requirements included in its air permits for the units. As discussed above, the SCRs also help achieve MATS requirements for mercury.

DEF has taken strategic advantage of CAIR's cap-and-trade feature by purchasing some annual and ozone season NO_x allowances; however, as explained above, the court stay of the CSAPR was lifted, and the rule went into effect replacing CAIR on January 1, 2015. Under the CSAPR, the State of Florida was only affected by the ozone season requirements of the rule, which applied from May through September. Beginning in 2017, the entire state of Florida was removed from the requirements to comply with the CSAPR. Consequently, DEF has NO_x CAIR emission allowances that cannot be used to comply with the CSAPR. DEF has established a regulatory asset to recover the costs of its remaining NO_x CAIR emission allowance inventory over a three-year amortization period beginning January 2015 in accordance with Order No. PSC-2011-0553-FOF-EI.

C. Additional MATS Compliance Strategies

DEF determined that the most cost-effective option for its Anclote Units 1 and 2 was conversion to fire 100% natural gas rather than installation of emission controls to comply with MATS. This was approved by the Commission in Docket 20120103-EI.

Suwannee Units 1, 2 and 3 operated exclusively on natural gas and, therefore, were not subject to MATS requirements. At the end of 2016, these units were retired.

DEF utilizes ESP, FGD, and SCR systems as the primary MATS control technologies for CR Units 4 and 5. In addition, DEF has installed chemical injection systems to mitigate mercury re-emissions from the FGDs.

For CR Units 1&2, DEF has determined that the use of alternative coals (along with dry sorbent injection, PAC injection, and ESP enhancements) is a feasible and cost-effective strategy to allow these units to continue running for a limited period of time in compliance with MATS and BART requirements until new generation can be built. This plan was approved by the Commission in Order No. PSC-2014-0173-PAA-EI (April 17, 2014). CR Units 1 and 2 were retired from service on December 31, 2018.

D. Visibility Requirements

DEF operates four units that are potentially subject to BART under CAVR: Anclote Units 1 and 2 and CR Units 1 and 2. Based on modeling of air emissions from Anclote Units 1 and 2, those units are exempt from BART for PM. Because the modeling results for CR Units 1 and 2 showed visibility impacts at or above regulatory threshold levels, DEF obtained a BART permit in 2009 for PM for those units. This permit established a combined BART PM emission standard for Crystal River Units 1 and 2 that requires demonstration of compliance by October 1, 2013. This deadline was met and the units now operate in compliance with the permit which was effective on January 1, 2014. As discussed above, in 2012 FDEP issued air construction permits addressing SO_2 and NO_x requirements for CR Units 1 and 2 in support of FDEP's development of a revised Regional Haze SIP. These units are also subject to the Reasonable Further Progress ("Beyond BART") requirements under CAVR which are now scheduled to take effect in 2021, following EPA's January 2017 extension of the 2018 requirements. As presented in the Company's petition approved in Order PSC-2014-0173-PAA-EI, DEF determined that the use of alternative coals with installation of less expensive pollution controls will provide a cost-effective means for it to continue operating CR Units 1 and 2 in compliance with MATS and CAVR for a limited time until replacement generation can be constructed.

IV. Efficacy of DEF's Plan

A. Project Milestones

DEF completed installation of Plan D's controls on CR Units 4 and 5 as contemplated in prior ECRC filings. CR Units 4 and 5 FGD and SCR projects are now in-service, and targeted environmental benefits have been met. In addition to reducing SO_2 and NO_x emissions, the FGDs and SCRs have the combined effect of reducing mercury and other emissions regulated by MATS. DEF installed mercury re-emission control systems in 2015 and has demonstrated compliance with the applicable MATS requirements for CR Units 4 and 5.

The Commission approved DEF's Need Petition in Docket No. 20140110-EI to construct the Citrus County Combined Cycle Units which are scheduled for commercial operation in 2018 and

allowed for the retirement of coal-fired CR Units 1 and 2. DEF installed pollution controls on CR Units 1 and 2 to allow for continued operation in compliance with MATS and BART until the Citrus units became operational. CR Units 1 and 2 were retired from service on December 31, 2018. Targeted environmental benefits have been met.

Anclote Units 1 and 2 were converted to fire 100% natural gas in 2013. Necessary upgrades to the forced draft fans were completed in 2014 in order to maintain unit output. Targeted environmental benefits have been met.

B. Projects

CR Units 4 and 5 FGD and SCR projects are now in-service, and the targeted environmental benefits have been met. The Anclote units have been converted to fire 100% natural gas. DEF operated CR Units 1 and 2 in compliance with BART and MATS requirements as outlined in Order No. PSC-2014-0173-PAA-EI until their retirement.

C. Uncertainties

The impacts of ongoing federal rulemaking activities on the compliance plan include:

- The final regulation on cooling water intake structures, Clean Water Act Section 316(b), will influence decisions with regard to control technologies to meet new standards. The rule was issued on May 19, 2014 with an effective date of October 14, 2014. New rule requirements are being assessed, and DEF's compliance strategies may be altered when this evaluation is complete. As identified in the September 1, 2017 filing in Docket No. 2017007-EI, DEF has selected a 316(b) compliance plan for Crystal River Units 1, 2, 4 and 5. Compliance with the 316(b) rule could result in the need for substantial capital improvements and/or plant modifications which could influence decisions with regard to control technologies to meet new standards at other affected stations. The compliance schedule for 316(b) is determined by each station's National Pollutant Discharge Elimination System ("NPDES") permit cycle.
- On September 30, 2015, the EPA finalized the updated Steam Electric Effluent Limitation Guidelines ("ELG") for electric power plants, with a publication date of November 3, 2015. Compliance with this rule will affect decisions associated with the treatment of wastewater generated by the wet FGDs, and discharges from the bottom

ash dewatering system at CR Units 4 and 5. On September 18, 2017, EPA issued a rule postponing for two (2) years the compliance dates for FGD wastewater and bottom ash transport water included in the 2015 rule.

- EPA signed the final CCR rule on December 19, 2014 and it was published on April 17, 2015. This rule will affect decisions associated with the handling of CCRs, including fly ash, bottom ash, and materials generated from operation of wet FGDs, including synthetic gypsum. DEF completed installation of 21 monitoring wells in December 2015 and January 2016. Sampling of these wells was performed and the results statistically analyzed in January 2018. DEF's current plan is, by April 15, 2018, to perform an alternate source demonstration for the FGD ponds and proceed with assessment monitoring for the ash storage / disposal area (ash landfill). All other applicable CCR rule requirements applicable to the FGD ponds and ash landfill will continue into 2020 and beyond.

V. Conclusion

DEF has completed installation of the emission controls contemplated in its approved Plan D on time and within budget. The FGD and SCR systems at CR Units 4 and 5 have enabled DEF to comply with CAIR, and subsequently the CSAPR requirements and will continue to be the cornerstone of DEF's integrated air quality compliance strategy for years to come. DEF is confident that Plan D, along with the other compliance strategies discussed in the document, has enabled the Company to achieve and maintain compliance with applicable regulations, including MATS, in a cost-effective manner.