

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: December 16, 2024
TO: Docket No. 20240026-EI
FROM: Carlos Marquez II, Senior Attorney, Office of the General Counsel
RE: Hearing Exhibits on Petition for rate increase by Tampa Electric Company

The final hearing transcript reflects that the material pre-marked for identification as Exhibit 203 was admitted into the record.¹ Most of that exhibit is already included in the Exhibit Packet.² However, technical difficulties delayed conversion of an associated Excel file, identified through discovery with Bates Stamp 44687, into PDF format. Staff has now completed the conversion of the portion of the Excel file it relied upon when drafting its hearing recommendation. The attached document should therefore be included in the record as an additional piece of Exhibit 203.

CMM

¹ Document No. 09098-2024, filed Sept. 19, 2024, in Docket No. 20240026-EI, pp. 6, 20–21.

² See Document No. 09174-2024, filed Sept. 23, 2024, in Docket No. 20240026-EI.

(BS 44687) 2023 Generation Dismantling Model for FPSC - Filed - Staff 125.xlsx

Tampa Electric Company Summary of Dismantling Accruals Change in Accruals Schedule	As-Filed		Staff
	COMPANY	COMPANY	COMPANY
	PROPOSED	PROPOSED	PROPOSED
	ACCRRUAL	ACCRRUAL	CHANGE IN
PLANT	(01/01/2025)	(01/01/2025)	ACCRRUAL
Bayside Common	399,464	399,464	0
Bayside Unit #1 (3xGT - HSRG - ST)	242,668	242,668	0
Bayside Unit #2 (4xGT - HSRG - ST)	340,207	340,207	0
Bayside GT's 3-6	9,288	9,288	0
Total Bayside Power Station	991,627	991,627	0
Big Bend Common (Handling)	1,578,811	1,578,811	0
Big Bend Unit #4	722,412	722,412	0
Big Bend GT 4	7,186	7,186	0
Big Bend GT's 5-6 (and Unit 1 CCST)	414,543	414,543	0
Total Big Bend Power Station	2,722,952	2,722,952	0
Polk Common (Handling)	535,436	535,436	0
Polk Unit #1 (Gasifier - GT - HRSG - ST)	232,963	232,963	0
Polk Unit #2	0	0	0
Polk Unit #3	0	0	0
Polk Unit #4	0	0	0
Polk Unit #5	0	0	0
Polk 2-5 (4xGT - HRSG - ST)	202,186	202,186	0
Total Polk Power Station	970,585	970,585	0
MacDill Common	3,348	3,348	0
MacDill Unit 1 and 2	17,653	17,653	0
MacDill Unit 3 and 4	17,653	17,653	0
MacDill BESS	18,428	18,428	0
Total MacDill Station	57,082	57,082	0
Solar Sites			
Tampa International Solar	40,893	35,526	(5,367)
Big Bend Solar	236,966	208,766	(28,200)
Legoland Solar	10,303	8,994	(1,309)
Balm Solar	783,385	697,783	(85,602)
Bonnie Mine Solar	345,622	307,965	(37,657)
Grange Hall Solar	518,692	483,467	(35,225)
Lake Hancock Solar	408,257	364,616	(43,641)
Lithia Solar	638,608	569,468	(69,140)
Little Manatee River Solar	645,580	579,301	(66,279)
Payne Creek Solar	653,202	578,804	(74,398)
Peace Creek Solar	446,832	399,126	(47,706)
Wimauma Solar	743,515	665,692	(77,823)
Agrivoltaics Solar	6,020	5,410	(610)
Alafia Solar	432,587	389,940	(42,647)
Big Bend Floating Solar	2,220	2,001	(219)
Big Bend Solar Phase 2	75,106	67,767	(7,339)
Brewster Solar	259,621	235,516	(24,105)
Bull Frog Creek Solar	483,898	439,042	(44,856)
Cotton Mouth Ranch Solar	504,338	457,432	(46,906)
Durrance Solar	563,300	504,467	(58,833)
Eastern PVS+ES Solar	4,723	4,250	(473)
English Creek Solar	447,934	406,966	(40,968)
Florida Aquarium Pavilion Solar	565	501	(64)
Future Property 1 Solar	505,775	460,324	(45,451)
Future Property 2 Solar	505,775	460,324	(45,451)
Jamison Solar	521,734	467,795	(53,939)
Juniper Solar	537,349	486,583	(50,766)
Lake Mabel Solar	524,568	475,328	(49,240)
Laurel Oaks Solar	411,730	369,733	(41,997)
Magnolia Solar	629,160	563,537	(65,623)
Mountain View Solar	364,511	327,395	(37,116)
Riverside Solar	447,377	401,517	(45,860)
Total Solar Sites	12,700,146	11,405,336	(1,294,810)
Summary of Surviving Assets	17,442,392	16,147,582	(1,294,810)
Big Bend Unit #1 (CETM)	0	0	0
Big Bend Unit #2 (CETM)	0	0	0
Big Bend Unit #3 (CETM)	0	0	0
City of Tampa	0	0	0
Phillips Station	0	0	0
Gannon Power Station	0	0	0
Summary of Retired Assets	0	0	0
Total Dismantlement Accrual	17,442,392	16,147,582	(1,294,810)
Check Figures	17,442,392	16,147,582	(1,294,810)
Variance	0	0	0
Staff #125 Solar +5 years			(1,294,810)
Staff #126 CCST +5 years			-
Total			(1,294,810)

Tampa Electric Company Summary of Dismantling Accruals FPSC Accrual Effective January 1, 2025					
PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIROMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	39,725	117,899	244,326	(2,486)	399,464
Bayside Unit #1 (3xGT - HSRG - ST)	185,505	471,707	(69,704)	(344,840)	242,668
Bayside Unit #2 (4xGT - HSRG - ST)	243,652	617,911	(70,191)	(451,165)	340,207
Bayside GTs 3-6	38,763	69,289	(2,119)	(96,645)	9,288
Total Bayside Power Station	507,645	1,276,806	102,312	(895,136)	991,627
Big Bend Common (Handling)	14,366	169,670	1,387,191	7,584	1,578,811
Big Bend Unit #4	162,012	546,920	105,298	(91,818)	722,412
Big Bend GT 4	9,232	16,666	(387)	(18,325)	7,186
Big Bend GTs 5-6 (and Unit 1 CCST)	294,413	464,101	37,212	(381,183)	414,543
Total Big Bend Power Station	480,023	1,197,357	1,529,314	(483,742)	2,722,952
Polk Common (Handling)	31,648	52,293	386,897	64,598	535,436
Polk Unit #1 (Gasifier - GT - HRSG - ST)	175,279	397,859	4,118	(344,293)	232,963
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
Polk 2-5 (4xGT - HRSG - ST)	225,758	387,219	21	(410,812)	202,186
Total Polk Power Station	432,685	837,371	391,036	(690,507)	970,585
MacDill Common	6,269	9,803	7,256	(19,979)	3,348
MacDill Unit 1 and 2	12,155	18,932	1,856	(15,290)	17,653
MacDill Unit 3 and 4	12,155	18,932	1,856	(15,290)	17,653
MacDill BESS	19,056	15,133	1,181	(16,942)	18,428
Total MacDill Station	49,634	62,800	12,149	(67,501)	57,082
Solar Sites					
Tampa International Solar	23,852	24,209	4,029	(16,564)	35,526
Big Bend Solar	102,305	103,103	55,856	(52,498)	208,766
Legoland Solar	4,264	4,318	2,130	(1,718)	8,994
Balm Solar	485,117	491,030	110,228	(388,592)	697,783
Bonnie Mine Solar	153,701	155,486	112,478	(113,700)	307,965
Grange Hall Solar	267,201	270,260	113,392	(187,386)	463,467
Lake Hancock Solar	207,853	210,238	95,792	(149,267)	364,616
Lithia Solar	301,349	304,790	184,090	(220,761)	569,468
Little Manatee River Solar	314,315	317,695	180,964	(233,673)	579,301
Payne Creek Solar	308,846	312,622	180,466	(223,130)	578,804
Peace Creek Solar	230,959	233,597	105,070	(170,500)	399,126
Wimauma Solar	319,196	320,313	243,400	(217,217)	665,692
Agrivoltaics Solar	2,856	2,867	1,677	(1,990)	5,410
Alafia Solar	167,286	168,356	160,951	(106,653)	389,940
Big Bend Floating Solar	2,667	2,684	554	(3,904)	2,001
Big Bend Solar Phase 2	43,489	43,793	8,080	(27,595)	67,767
Brewster Solar	116,469	117,149	80,813	(78,915)	235,516
Bull Frog Creek Solar	209,707	210,946	145,695	(127,306)	439,042
Cotton Mouth Ranch Solar	211,756	213,015	159,110	(126,449)	457,432
Durrance Solar	310,024	312,337	108,900	(226,794)	504,467
Eastern PVS+ES Solar	1,890	1,896	2,163	(1,699)	4,250
English Creek Solar	212,098	213,346	107,772	(126,250)	406,966
Florida Aquarium Pavilion Solar	272	270	225	(266)	501
Future Property 1 Solar	194,934	195,980	184,919	(115,509)	460,324
Future Property 2 Solar	194,934	195,980	184,919	(115,509)	460,324
Jamison Solar	223,394	224,953	199,022	(179,574)	467,795
Juniper Solar	196,701	197,861	207,647	(115,626)	486,583
Lake Mabel Solar	220,818	219,412	189,854	(154,756)	475,328
Laurel Oaks Solar	177,361	178,588	127,549	(113,765)	369,733
Magnolia Solar	217,237	218,740	262,559	(134,999)	563,537
Mountain View Solar	154,609	155,685	109,115	(92,014)	327,395
Riverside Solar	179,570	180,824	148,450	(107,327)	401,517
Total Solar Sites	5,757,030	5,802,343	3,777,869	(3,931,906)	11,405,336
Summary of Surviving Assets	7,227,017	9,176,677	5,812,680	(6,068,792)	16,147,582
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
Summary of Retired Assets	0	0	0	0	0
Total Dismantlement Accrual	7,227,017	9,176,677	5,812,680	(6,068,792)	16,147,582

Tampa Electric Company Summary of Dismantling Accruals Change in Accruals Schedule			
PLANT	CURRENT ACCRUAL (01/01/2022)	COMPANY PROPOSED ACCRUAL (01/01/2025)	COMPANY PROPOSED CHANGE IN ACCRUAL
Bayside Common	270,547	399,464	128,917
Bayside Unit #1 (3xGT - HSRG - ST)	67,969	242,668	174,699
Bayside Unit #2 (4xGT - HSRG - ST)	107,666	340,207	232,541
Bayside GTs 3-6	(290)	9,288	9,578
Total Bayside Power Station	445,892	991,627	545,735
Big Bend Common (Handling)	1,756,377	1,578,811	(177,566)
Big Bend Unit #4	377,928	722,412	344,484
Big Bend GT 4	3,201	7,186	3,985
Big Bend GTs 5-6 (and Unit 1 CCST)	174,385	414,543	240,158
Total Big Bend Power Station	2,311,891	2,722,952	411,061
Polk Common (Handling)	430,877	535,436	104,559
Polk Unit #1 (Gasifier - GT - HRSG - ST)	149,968	232,963	82,995
Polk Unit #2	0	0	0
Polk Unit #3	0	0	0
Polk Unit #4	0	0	0
Polk Unit #5	0	0	0
Polk 2-5 (4xGT - HRSG - ST)	99,409	202,186	102,777
Total Polk Power Station	680,254	970,585	290,331
MacDill Common	0	3,348	3,348
MacDill Unit 1 and 2	0	17,653	17,653
MacDill Unit 3 and 4	0	17,653	17,653
MacDill BESS	0	18,428	18,428
Total MacDill Station	0	57,082	57,082
Solar Sites			
Tampa International Solar	36,807	35,526	(1,281)
Big Bend Solar	213,003	208,766	(4,237)
Legoland Solar	8,161	8,994	833
Balm Solar	725,322	697,783	(27,539)
Bonnie Mine Solar	289,424	307,965	18,541
Grange Hall Solar	431,870	463,467	31,597
Lake Hancock Solar	337,632	364,616	26,984
Lithia Solar	524,578	569,468	44,890
Little Manatee River Solar	536,440	579,301	42,861
Payne Creek Solar	535,696	578,804	43,108
Peace Creek Solar	373,933	399,126	25,193
Wimauma Solar	563,840	665,692	101,852
Agrivoltaics Solar	0	5,410	5,410
Alafia Solar	0	389,940	389,940
Big Bend Floating Solar	0	2,001	2,001
Big Bend Solar Phase 2	0	67,767	67,767
Brewster Solar	0	235,516	235,516
Bull Frog Creek Solar	0	439,042	439,042
Cotton Mouth Ranch Solar	0	457,432	457,432
Durrance Solar	0	504,467	504,467
Eastern PVS+ES Solar	0	4,250	4,250
English Creek Solar	0	406,966	406,966
Florida Aquarium Pavilion Solar	0	501	501
Future Property 1 Solar	0	460,324	460,324
Future Property 2 Solar	0	460,324	460,324
Jamison Solar	0	467,795	467,795
Juniper Solar	0	486,583	486,583
Lake Mabel Solar	0	475,328	475,328
Laurel Oaks Solar	0	369,733	369,733
Magnolia Solar	0	563,537	563,537
Mountain View Solar	0	327,395	327,395
Riverside Solar	0	401,517	401,517
Total Solar Sites	4,576,706	11,405,336	6,828,630
Summary of Surviving Assets	8,014,743	16,147,582	8,132,839
Big Bend Unit #1 (CETM)	0	0	0
Big Bend Unit #2 (CETM)	0	0	0
Big Bend Unit #3 (CETM)	0	0	0
City of Tampa	0	0	0
Phillips Station	0	0	0
Gannon Power Station	0	0	0
Summary of Retired Assets	0	0	0
Total Dismantlement Accrual	8,014,743	16,147,582	8,132,839