State of Florida



Hublic Serbice Commission

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

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

DATE:	May 11, 2010
TO:	Mark Laux, Senior Analyst, Division of Economic Regulation
FROM:	Dale N. Mailhot, Director, Office of Auditing and Performance Analysis
RE:	Docket No.: 100009-EI Company Name: Progress Energy Florida, Inc. Company Code: EI801 Audit Purpose: Nuclear Cost Recovery Clause – Levy 1 and 2 Audit Control No: 10-006-2-1

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send a response to the Office of Commission Clerk. There were confidential work papers associated with this audit.

DNM/ip Attachment: Audit Report

CONTER	TO KAY II	RECEIVE
RK	PH 12: 19	D-FPSC

cc: (With Attachment) Office of Auditing and Performance Analysis (Mailhot, File Folder) Office of Commission Clerk Office of the General Counsel

(Without Attachment) Office of Auditing and Performance Analysis (Harvey, Tampa District Office, Miami District Office, Tallahassee District Office)

> 000LMENT HUMBERNEATE 03932 HAY II = FPS0-DOMMISSION CLERK



#### FLORIDA PUBLIC SERVICE COMMISSION

#### OFFICE OF AUDITING AND PERFORMANCE ANALYSIS BUREAU OF AUDITING

Tampa District Office

## **PROGRESS ENERGY FLORIDA, INC.**

#### NUCLEAR COST RECOVERY CLAUSE

LEVY COUNTY UNITS 1 & 2

AS OF DECEMBER 31, 2009

DOCKET NO. 100009-EI AUDIT CONTROL NO. 10-006-2-1

Jeffery A. Small, Audit Manager

01

Jocelyn Y. <u>Step</u>hens, Professional Accountant Specialist

DOCUMENT NO. DATE

03932-10 5/11/10 TPSC - COMMISSION CLERK

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<sup>&</sup>lt;sup>1</sup> Schedules included in the company's filing that did not contain information reviewed by the auditor are excluded from this report.

# OFFICE OF AUDITING AND PERFORMANCE ANALYSIS AUDITOR'S REPORT

#### APRIL 30, 2010

#### **TO: FLORIDA PUBLIC SERVICE COMMISSION**

We have performed the procedures described later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request dated January 6, 2010. We have applied these procedures to the attached schedules prepared by Progress Energy Florida, Inc. in support of its 2009 Nuclear Cost Recovery Clause relief for its site selection, preconstruction and construction cost expenditures in Docket No. 100009-EI.

This audit was performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures and the report is intended only for internal Commission use.

#### **OBJECTIVES AND PROCEDURES**

## GENERAL

To verify that the company's 2009 Nuclear Cost Recovery Clause (NCRC) filings in Docket No. 090009-EI are consistent and in compliance with Section 366.93, F.S., and Rule 25-6.0423, F.A.C.

## SPECIFIC

- <u>Objective</u>: Verify that the company's filing is properly recorded on its books and records according to the Code of Federal Regulations (CFR) Uniform System of Accounts (USoA). <u>Procedures</u>: We reconciled the company's filing to the general ledger and verified that the costs incurred were posted to the proper account.
- <u>Objective</u>: Verify that Schedule T-1 is accurately calculated and that it includes the correct balances from the supporting schedules of the company's 2009 NCRC filing. <u>Procedures</u>: We reconciled and recalculated a sample of the monthly revenue requirement accruals displayed on Schedule T-1 to the supporting schedules in the company's 2009 NCRC filing.
- 3. <u>Objective</u>: Verify that Schedules T-2.1, T-2.2 and T-2.3 are accurately calculated and that they include the correct balances from the supporting schedules of the company's 2009 NCRC filing.

<u>Procedures</u>: We reconciled the monthly site selection, preconstruction and construction carrying cost balances displayed on Schedules T-2.1, T-2.2 and T-2.3, respectively, to the supporting schedules in the company's 2009 NCRC filing. We recalculated the schedule and reconciled the Allowance for Funds Used During Construction (AFUDC) rates applied by the company to the rates approved in Order No. PSC-05-0945-FOF-EI, issued September 28, 2005.

 <u>Objective</u>: Verify that the Deferred Tax Return Requirement amounts displayed on Schedules T-3A.1, T-3A.2 and T-3A.3 which roll forward to Schedule T-1, are accurately calculated and that they include the correct balances from the supporting schedules of the company's 2009 NCRC filing.
 <u>Proceedures</u>: We reconciled the mentbly site selection, precenting and construction

<u>Procedures:</u> We reconciled the monthly site selection, preconstruction and construction deferred tax carrying cost accruals displayed on Schedules T-3A.1, T-3A.2 and T-3A.3, respectively, to the supporting schedules in the company's 2009 NCRC filing. We recalculated a sample of the monthly carrying cost balances for deferred tax assets based on the equity and debt components established in Order No. PSC-05-0945-FOF-EI.

 <u>Objective</u>: Verify that the Recoverable O&M Expenditure amount displayed on Schedule T-4, which rolls forward to Schedule T-1, is accurately calculated and that it includes the correct balances from the supporting schedules of the company's 2009 NCRC filing. <u>Procedures</u>: We recalculated a sample of the monthly recoverable O&M expenditures displayed on Schedule T-4 of the company's 2009 NCRC filing. We sampled and verified the O&M cost accruals and traced the invoiced amounts to supporting documentation. We verified company salary expense accruals and recalculated the respective overhead burdens the company applied. We reconciled the jurisdictional factors applied by the company to the eligible carrying cost to the factors approved in Order No. PSC-06-0972-FOF-EI, issued November 22, 2006, in Docket No. 060007-EI.

6. <u>Objective:</u> Verify that the jurisdictional nuclear construction amounts, displayed on Schedules T-6.1, T-6.2 and T-6.3, which rolls forward to Schedules T-2.1, T-2.2 and T-2.3, are accurately calculated and are supported by original source documentation. <u>Procedures:</u> We recalculated a sample of monthly jurisdictional nuclear construction accruals displayed on Schedules T-6.1, T-6.2 and T-6.3, respectively, of the company's 2009 NCRC filing. We sampled and verified the generation and transmission cost accruals and traced the invoiced amounts to supporting documentation. We verified a sample of company salary expense accruals and recalculated a sample of the respective overhead burdens that the company applied. We reconciled the jurisdictional factors applied by the company to the eligible carrying cost to the factors approved in Order No. PSC-06-0972-FOF-EI, issued November 22, 2006, in Docket No. 060007-EI.

#### **AUDIT FINDING NO. 1**

#### SUBJECT: ABANDONED RAIL CORRIDOR COSTS

**AUDIT ANALYSIS:** The company's filing on Schedule T-4 includes the following Incremental O&M expense balances for the 12-month period ending December 31, 2009.

Description	12-Month Total	Jurisdictional Total
A&G	\$2,109,869	\$1,934,115
Energy Delivery	(36,698)	(36,550)
Nuclear Generation	1,668,697	1,564,453
Transmission	<u>759,109</u>	<u>535,908</u>
	\$4,500,977	\$3,997,927

Included in the Nuclear Generation cost identified above is an invoice totaling \$330,000 which was paid to The Duncan Companies, Inc. The amount became due 30 days after Progress Energy's decision to abandon the rail corridor acquisition process based on the terms of a contract for services that was executed on May 16, 2008.

The decision to abandon the rail corridor as a bulk quantity delivery option for the Levy plant site was discussed in the direct testimony of Garry Miller filed on March 2, 2009 in Docket No. 090009-EI.

The company maintains that costs incurred for the abandoned rail corridor are recoverable based on Rule 25-6.0423, F.A.C.<sup>2</sup>

#### A company internal document states,

"... consultants fees and services, except as required for design or construction of a unit of property should be charged to O&M expense. Because no land was purchased for the rail corridor, Duncan Companies' fees were not required for design or construction of a unit of property, and the fees are appropriately treated as O&M."

#### and further states,

"... the construction of new Nuclear facilities requires extensive project management to ensure critical activities are well planned and completed. These costs directly support key decisions in managing the Levy Nuclear Plant construction and associated activities. Likewise, the costs above are incremental and direct results of moving forward with the process of building a new nuclear plant. Due to the above facts, the O&M costs above are recoverable through the Capacity Cost Recovery Clause under Rule 25-6.0423 as incremental O&M related to the Levy Nuclear plant.

EFFECT ON THE FILING: None, provided as additional information for the staff analyst.

<sup>&</sup>lt;sup>2</sup> Rule 25-6.0423, Nuclear or Integrated Gasification Combined Cycle Power Plant Recovery.

	Pag	e 1	of	2
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In the event that no costs were a COMPANY: the components and levels, iden	he monthly Final True-up Amount for each of pproved for recovery and no costs are bein ify supporting schedule and line. Include in amounts for the reported year and identify (	g requested, state the final true-up :	so. For each ca	legory with costs,	list and describe		5-8 0423(5)(c)1 aF.A. C 5-6.0423 (8)(d),F.AC.)
DOCKET NO.: 100009-EI	апошна из петеротоскуеся сволоснику и	ICCR OF CITICATION				F¢	or Year Ended 12/31/2009
ne	(A) Actual	(B) Actual	(C) Actual	(D) Actual	(E) Actual	(F) Actual	(G) 6 Month
¢.	Jenuery	February	March	April	May	,k.ne	Total
		•	Junsciebonal Dolla	irs			
Final Ste Selection Costs for the Penod [25-6.0423(2)(f) F.A. C.)	•	<b>A</b> .2		40	\$0	so	\$0
a. Additions (Schedule T-2.1, line 1)	\$0 375,136	\$0 346,424	\$0 317-409	\$0 288,090	258,462	228.522	1,814,042
b Carrying Costs on Additions (Schedule T-2.1, fine 7) Commission Device on Participation (Schedule T-2.1, fine 7)	370,130 1,691	12,894	24,165	288,090	∡≎8,40∠ 47,062	228.922	180,058
c. Carrying Costs on Deferred Tax Asset (Schedule T-3A.1, line 12)     d. Allocated or Assigned Q&M Amounts	i,ceari ()	( <b>∠</b> ,⊙ <b>⊮</b> 4 0	24,195 0		47,002	0	100,000
Aliocated or Assigned Q&M Amounts     Total Site Selection Amount	\$376,827	\$359,318	\$341,574	\$323,644	\$305,524	\$287,213	\$1,994,100
(Lines 1.a brough 1 d)		<b>4</b> 200,0,070	<b>4</b>	4020,044		4200 A. 10	4 () <b>1</b> ( <b>1 1 1 1 1</b>
(Ellippe Livery and States)							
Final Preconstruction Costs for the Period [25-6.0423(2)(g), F.A. C.]							
a. Additiona (Schedule T-2.2, time 1)	\$7,326,182	\$39,004,911	\$72,753,313	\$8,607,804	\$45,345,059	\$2,874,474	\$175,911,642
<li>b. Carrying Costs on Additions (Schedule T-2.2, line 7)</li>	1,322,812	1,334,020	1,664,762	1,834,737	1,833,197	* 863,576	9,853,104
<ul> <li>c Carrying Costs on Deferred Tax Asset (Schedule T-3A.2, Inc 12)</li> </ul>	35,549	124,418	219,637	316,208	412,952	511,257	1,820,020
<ol> <li>Allocated or Assigned O&amp;M Amounts</li> </ol>	<u>0</u>	D	0	0	0	0	0
<ul> <li>Total Preconstruction Amount</li> </ul>	\$8,684,542	\$40,463,249	\$74,637,711	\$10,758,749	\$47,621,208	\$5,249,308	\$107,414,767
(Lines 2.a through 2.c)							
First Construction Annual for the Device ISE & MOSION P.A. 6 1							
<ul> <li>Final Construction Costs for the Period [25-6.0423(2)(i), F.A. C.] Avg. Net Additions. Balance (Schedule T-2.3, ine B)</li> </ul>	\$66,329,290	\$65,582,306	\$67,180,876	958, 556, 881	\$67,129,657	\$65,270,643	
	897,877	590.018	706,837	721.314	708,298	685,739	4,209,083
<ul> <li>a. Carrying Costs on Additions. (Schedule T-2.3, line 10)</li> <li>b. Carrying Costs on Deferred Tax Asset (Schedule T-3A.3, line 12)</li> </ul>	(5,925)	(5,345)	(4,789)	(4,292)	(3,867)	(3,523)	(27,740)
<ul> <li>c. Allocated or Assigned O&amp;M Amounts</li> </ul>	(0,420)	0	ς	,_,, D	(u;u=1) O	,2,220,	(2.1,1.40) D
d. Total Construction Amount	\$691,952	\$684,673	\$702.049	\$717,022	\$702,431	\$683,216	\$4,181,342
(Lines 3.e through 3.c)						••••••	•
<ul> <li>Allocated or Assigned O&amp;M Amounts (Schedule T-4, ine 43)</li> </ul>	\$159,592	\$406,549	\$328,228	\$153,003	\$462,783	\$201,925	\$1,711,079
Other Adjustments (Note 1)	\$0	\$0	<b>S</b> 0	\$0	<b>S</b> D	\$0	\$0
Trank Final Daring Associat	\$9,912,913	\$41,912,789	\$76,009,561	\$11,952,418	\$48.021,845	\$6,421,661	\$195,301,288
. Total Final Period Amount	48,212,813	ent,812,108	al 0,009,301	*II,706,410	\$+0,V¤*,040	99,421,001	- 001,106,681 -
(Lines 1.e + 2 e + 3 d + 4 + 5)							
Projected Amount for the Period	\$7,744,286	\$10,268,043	\$11.001.877	\$11,407,175	\$11,760,187	\$12,857,430	\$65,038,998
(Order No. PSC 08-0749-FOF-EI)	Ψ <del>.</del>	0.01200.040	471.90 (arr	+,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- , , , ,		de rener y service y service ser
Estimated / Actual True-up Amount for the Period	\$8,680,839	341,572,080	\$75,382,935	\$7,581,434	\$21,389,664	\$49,159,230	\$203,866.183
(Order No. PSC 09-0783-FOF-EI)							
Final True-up Amount for the Penod	\$1,232,074	\$240,708	\$826,625	\$4,370,985	\$27.702,282	(\$42,737,569)	(\$8,564 895)
(Lice Field 8)							

(Line 6 · line 8)

Note 1: The amount represents the revenue requirements associated with the Crystel River Substation Expansion which was placed in service in December 2009.

#### **EXHIBIT 1** Page 2 of 2

#### LEVY COUNTY UNITS 1 & 2 Site Selection, Preconstruction Costs, and Canying Costs on Construction Cost Balance Final True-up Filing: Summary of Jurisdictional Recovery Amounts

Schedule T-1

COMPANY:

#### EXPLANATION: Provide summary calculation of the monthly Final True-up Amount for each cost category: 1. Site Selection, 2. Preconstruction, and 3. Construction. In the event that no costs were approved for recovery and no costs are being requested, state so. For each category with costs, list and describe the components and levels, identify supporting schedule and line. Include in the final true up calculation applicable Commission approved

projection and estimated true-up amounts for the reported year and identify such orders. Progress Energy - FL

DOCKET NO.:

ina	(H) Actual	(i) Actual	(J) Actual	(K) Actual	(L) Actua:	(M) Actual	(N) 12 Month
	July	August	September	October	November	December	Total
		-	iurisenctional Dolla	u s			
Final Site Selection Costs for the Period [25-6.0423(2)(f),F.A.,C.]							
a. Additiona (Schedule T-2.1, line 1)	C¢	\$0	\$0	50	\$0	\$0	\$0
<li>Carrying Costs on Additions (Schedula T-2.1, Ine 7)</li>	198,267	167,694	136,799	105.579	74,030	42,150	2,538,581
<li>c. Carrying Costs on Deferred Tax Asset (Schedule T-3A, 1, line 12)</li>	70.442	82,315	94,313	106,436	118.585	131,065	783,314
<ul> <li>Allocated or Assigned O&amp;M Amounts</li> </ul>	C	0	<u> </u>	0	0	0	
e Total Site Selection Amount	\$268,708	\$250,009	\$231,111	\$212.015	\$192,717	\$173,215	\$3,321,875
(Lines 1.a through 1 d)							
Final Preconstruction Costs for the Period [25-6.0423(2)(g), F.A., C.]							
<li>a. Additions (Schedule T-2.2, Sine 1)</li>	\$26,904,121	54,954,213	\$17,725,879	\$17,833,757	\$6.951,957	\$3,321,875	\$253,613,544
<li>b. Carrying Costs on Additions (Schedule T-2.2, and 7)</li>	1.760,634	1,670,365	1,532,647	1,472,329	1,354,654	1,141,938	18,615,672
<li>Carrying Costs on Deferred Tax Asset (Schedule T-3A.2, Inc. 12)</li>	610,924	710,391	808,051	804,287	1.000,894	1,100,753	6 755,340
<ol> <li>Allocated or Assigned D&amp;M Amounts</li> </ol>	0	0	Ð	0	0	0	
e. Total Preconstruction Amount	\$29,275,679	\$7,334,970	\$20,066,587	\$20,210,382	\$9,317,505	\$5,564,666	\$279,184,556
(Lines 2.a through 2.d)							
Final Construction Costs for the Period (25-6.0423(2)(), F.A., C.)							
Avg. Net Additions Balance (Schedule T-2.3, line 8)	\$62,967,247	\$50,235,156	\$57,102,092	\$53,563,424	\$49,814,788	\$43,031,615	
a Carrying Costs on Additions (Schedule T-2.3, line 10)	662,504	633,758	600,794	564,614	524,121	64 541	7,279,418
<li>b. Carrying Costs on Deferred Tax Asset (Schedule T-3A.3, line 12)</li>	(3,272)	(3,124)	(3,090)	(3,181)	(3,407)	(3,779)	(47,590
<ul> <li>Allocated or Assigned O&amp;M Amounts</li> </ul>	0	Q	0	0	0	0	(
d. Total Construction Amount	\$659,232	\$630,634	\$597,704	\$581,433	\$520,714	\$80,761	\$7,231,822
(Lines 3.a through 3.c)							
Alocated or Assigned O&M Amounts (Schedula T-4, Itne 43)	<b>\$596</b> ,155	\$400,179	\$245,068	\$253,675	\$396,908	\$415,093	\$4,020,058
Other Adjustments (Note 1)	<b>3</b> 0	\$0	\$0	\$0	<b>9</b> 0	\$7,619	\$7,610
Total Final Period Amount	\$30,801,774	\$8,615,792	\$21,140,470	<b>\$21,237,505</b>	\$10,427,744	56,241,354	\$293,765,928
(Lines 1.e + 2.e + 3 d + 4 + 5)							
Projected Amount for the Period	\$13,146,931	\$13 534,550	\$12,998.213	\$13,627,891	\$13,827,788	\$15,833,098	\$147,907,457
(Order No. PSC 08-0749-FOF-E:)			·				
Estimated / Actual True-up Amount for the Period	\$24,859,586	\$11,916,757	\$12,128,512	\$12,314,308	\$12,165,025	\$12,322,740	\$289,573,109
(Order No PSC 09-0783-FOF-EI)							
Final True-up Amount for the Period	\$5,942,188	(\$3,300,965)	\$9,011,958	\$8,923,199	(\$1,737,281)	(\$6,081,386)	\$4,192,819
(Line S • Ine B)	22						

Note 1: The amount represents the revenue requirements associated with the Crystel River Substation Expansion which was placed in service in December 2009.

[25-8.0423(5)(c)1.a.,F.A..C.] [25-6.0423 (8)(d), F.A., C.]

For Year Ended 12/31/2009

Page	1 of 2	
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	LEVY ( ition, Preconstruction Costs Site Selection Category - Pla		osts on Constru						
EXPLANATION: Provide the calculation of the monthly underfover recovery of plant additions and applicable carrying charges for the Site Selecton Category. [25-6 This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components [25-8 and levels, identify supporting schedule and line. Include in the underfover recovery calculation applicable Commission approved projection [25-6 Progress Energy - FL :XET NO.: 10009-Ei									
Line No.	Beginning Balance	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actue: April	(E) Actus' Max	(F) Actual June	(G) 6 Month Total	
1144.				urisdictional Odia					
1. Site Selection Plant Additions for the Period (Schedule 7.6.1 Line 29)		SO	\$0	\$0	\$0	\$0	\$0	\$0	
2. Cumulative Undert(Over) Recovery (Cumulative Prior Nonths Line 10)		D	375,138	721,560	1,038,969	1,327,059	1,585,521		
3. Unamontized Plant Eligible for Return (d)	\$37,206.617	34,102,538	30,998,459	27,894,380	24,790,300	21,686,221	18,582,142		
4. Amortization of Plant Eligible for Return (d)	37,248.950	3,104,079	3,104,079	3,104,079	3,104,079	3,104 079	3,104,079	18.624,475	
5. Average Net Unemonized Plant Eligible for Return		35,654,577	32,925,634	30,167,979	27,381,309	24,565.320	21,719,702		
6. Relum on Average Net Unamortized Plant Eligible for Relum (a)									
a. Equity Component (b)		:94,817	179,908	<b>:64</b> ,838	149,611	134 225	118,676	942,073	
<ol> <li>Equity Comp. grossed up for taxes (c)</li> </ol>		317.162	292,857	268,356	243,568	218 518	193,205	1,533,696	
s. Debt Component		57 974	53,537	49,063	44,522	39,843	35,316	280,348	
<ol> <li>Site Selection Carrying Cost on Plant Additions for the Parlod (Line 65 + 6c)</li> </ol>	-	\$375,136	\$346,424	\$317,409	\$285,090	\$258,452	\$228,522	\$1,814,042	
6 Site Selection Plant & Carrying Cost for the Period (Line 1 + 7)	-	\$375,136	\$346,424	\$317,409	\$268,090	\$258,462	\$228,522	\$1,814,042	
9 Projected Site Selection Plant & Carrying Cost for the Period		90	\$0	40	<b>S</b> 0	\$0	\$0	\$0	
10. Under/(Over) Recovery (Line 8 - Line 9)	-	\$375,136	\$346,424	\$317,409	\$208,090	\$258,462	\$228,522	\$1,814,042	

Notes:

(a) AFUCC actual monthly rate is calculated using the formula M = {(1 + A/100}/H12+1) x 100, resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001626 (Dex), which results in the annual rate of 0.848%. (b) The monthly Equity Component of 6.85% reflects an 11.75% return on equily. (c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.575%.

(d) Line 3 and Line 4 Beginning Balances include.	2008 - 2008 Actual/Estimate	2006 - 2006 True Ups
2006 Site Selection (SS-1, Line 1)	\$3,491,739	\$3,491,739
2007 Site Selection (SS-1, Line 1)	14,036,210	14,038,210
2008 Site Selection/Preconstruction (SS-1/7-1 (SS Only), Line 1)	19,721,001	19,678,668
	\$37,248,950	\$37,208,617

#### **EXHIBIT 2** Page 2 of 2

Schedule T-2.1		LEVY COUNTY UNITS 1 Instruction Costs, and Carrying G on Category - Plant Additions, Exp	sata on Constru						
EXPLANATION: Provide the calculation of the monthly under/over recovery of plant additions and applicable carryin) charges for the Site Selection Calegory. [25-4 This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components [25-4 and levels, identify supporting schedule and line. Include in the under/over recovery calculation applicable Commission approved projection [25-4 amounts for the reported year and identify such orders. Progress Energy - FL :KET NO.: 100009-FI									
		(거) Actual	(i) Actual	(J) Actual	(K) Actuai	(L) Actuai	(M) Actual	(N) 12 Month	
une No.		July	August	September	October	November	December	Totat	
				Juriscictional Dolla	¥\$				
Sile Selection Plant Additions for the Per	lod (Schedule T 6,1 Line 29)	\$0	\$0	\$0	\$0	<b>\$</b> 0	so	\$0	
. Cumulative Under/(Over) Recovery (Cu	nutative Prior Months Line 10)	1,814,042	2,012,309	2,180,003	2,316,801	2,422,380	2,496,410		
. Unamorized Plant Eigible for Return		15,478,063	12,373,984	9,269,905	6,165,825	3,061,745	(42,333)	ł	
Amortization of Plant Eligible for Return		3,104,079	3,104,079	3,104,079	3,184,079	3,104,079	3,104,079	37,248,950	
Average Net Unamortized Flant Eligible	for Return	18 844, 145	15,938,332	13,001,947	10,034,666	7,036,166	4,008,117		
Return on Average Net Unamortized Pla	m Eligible for Return (s)								
a Equity Component (b)		102,964	87.087	71,043	54.829	38,446	21,669	1,318,331	
b. Equity Comp. grossed up for taxe	15 (C)	167,626	141,778	115,658	69,262	62,590	36,636	2,146,246	
c. Debl Component		30,641	25,916	21,141	16.316	11,441	6,514	392,315	
Site Selection Carrying Cost on Plant Ac	látions for the Period (Line 6b + 6c)	\$159,257	\$167,694	\$136,799	\$105,579	\$74,030	\$42,150	\$2,538,560	
<ol> <li>Site Selection Plant &amp; Carrying Cost for</li> </ol>	the Period (Line 1 + 7)	\$198,267	\$167,894	\$136,799	\$105,579	\$74,030	\$42,150	\$2,538,560	
9. Projected Site Selection Plant & Carryin	g Cost for the Period	30	\$0	\$0	\$0	\$0	SO	\$0	
10. Under/(Over) Recovery (Line 6 - Line 9)		\$198,267	\$167,694	\$136,799	\$105,579	\$74,030	542,150	\$2,538,580	

Notes:

NOISS: (a) AFUDC actual monthly rate is calculated using the formula M = [(1 + A/100)1/12-1] x 100; resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001628 (Debt), which results in the annual rate of 8.848%. (b) The monthly Equity Component of 8.85% reflects an 11.75% return on equity. (c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.575%.

#### **EXHIBIT 3** Page 1 of 2

#### LEVY COUNTY UNITS 1 & 2 Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance

Schedule T-2.2	Final True-	up Filing: Preconstruction	Category: Plant A	dditions, Expendity	ires and Associate	d Carrying Coats			
This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components [25-6 ( and levels, identify supporting schedule and line. Include in the under/over recovery calculation approved projection [25-6 ( CMPANY: amounts for the reported year and identify such orders. [25-6 ( Progress Energy - FL DCKET NO : 10000-Ei									(25-6.0428 (5)(c)1 s.,F.A. C.) (25-6.0428 (2)(g),F.A. C.] (25-6.0423 (5)(s),F.A. C.] (25-6.0423 (5)(s),F.A. C.] (25-6.0423 (8)(d),F.A. C.] For Year Ended 12/31/2009
Line		Beginning	(A) Actual	(0) اعتناده	(C) Actual	(D) Actual	(E) Actuai	(F) Actual	(G) 6 Marsh
No.		Batance	January	Fearuary	Merch	April	May	್ರಿ ಬಗ್ ಗ	Tolel
				ال	urisdictional Collars	i			
1. Preconstruction Plant Additions for the I	Period (Schedule T 6.2 Line 29)		\$7,326,182	\$32,004,611	\$72,753,313	\$8,607,804	\$45,345,059	\$2,874,474	\$175,911,642
2 Cumulative Under/(Over) Recovery (Cu	mulative Prior Months Line 10)		0	1,756,636	32,648,187	97,808,747	98,473,669	136,275,704	
3. Unamortized Flant Eligible for Return (d	\$)	\$130,328,045	113,797,404	97,265,763	80,738,122	64,205,481	47,874,840	31,144,199	
4. Amortization of Plant Eligible for Return	• (d)	198,367,692	15,530,641	19,530,641	16,530,641	16,530.641	16,530,641	15,530,641	99,183,848
5. Average Net Unamortized Plant Eligible	a for Return		125,725,815	123,791,124	158,228,285	174,381,451	177,096,359	177,122,460	
5. Return on Average Net Unamortized Pt	an Eigible for Relum (8)								
a. Equity Component (b)			685,966	682,787	864,548	952,820	967,600	957,797	5,132,518
b. Equity Comp. grossed up for tex	es (c)		1.118,382	1,127,858	1,407,455	1,551,193	1,575,254	1.575,575	8,355,748
c Oets Component			264,430	206,162	257,278	283,544	287,942	258,001	1,527,356

\$1,322,B12 \$1,334,020 \$1,064,762 7 Preconstruction Carrying Cost on Plant Additions for the Penod (Line 55 + 6c) \$8,648,994 \$43,336,831 \$74,418,075 Proconstruction Plant & Carrying Cost for the Period (Line 1 + 7) 8 \$6,892,358 \$9,247,280 \$9,659,514 9. Projected Preconstruction Plant & Carrying Cost for the Pariod (Order No. PSC 08-0749-POF-Ei)

10. Under/(Over) Recovery (Line 8 - Line 9)

Notes: (a) AFUDC actual monithy rate is calculated using the formula M « ((1 + A/100)1/12- 1) x 100; resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001625 (Debt), which results in the annual rate of 8.846%.

(b) The monthly Equity Component of 8.85% reflects an 11.75% return on equity.

(c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.575%

(d) Line 3 and Line 4 Beginning Balances Include:	2008 Actuel/Estimate	
2008 Sile Selection/Preconstruction (AE-1/T-1 (PC Enly), Line 1)	\$198,367,692	

2008 True Ups \$130,328,045

\$1,758,636

\$31,091,551

\$64,758,551

\$9,883,104

\$185,794,746

\$54,787,340

\$131,007,406

\$1,834,737

\$10,442,541

\$9,575.619

\$866,922

\$1,863,197

\$47,208,256

\$9,406,221

\$37,802,035

\$1,863.576

\$4,738,050

\$10,006,346

(\$5,268,298)

#### **EXHIBIT 3** Page 2 of 2

Schedule T-2 2 Final Tru	LEVY COUNTY UNITS Selection, Preconstruction Costs, and Carrying e-up Filing: Preconstruction Category: Plant Ac	Costs on Constru	tion Cost Balance tres and Associate	e Id Carrying Costs								
EXPLANATION: Provide the calculation of the monthly underformer recovery of plant additions and applicable carrying charges for the Preconstruction Category. This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components and levels, identify supporting schedule and line. Include in the underforer recovery calculation applicable Commission approved projection MPANY: amounts for the reported year and identify such orders. Progress Energy - FL CKET NO : 100009-E1												
line	(H) Actual Juty	(i) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total					
		ž	unscictional Dollars									
Preconstruction Plant Additions for the Period (Schedule T 6.2 Line 29)	\$25,904,121	\$4,954,213	\$17,725,879	\$17,833,757	\$8,951,957	\$3,321,975	\$253,813,544					
Cumulative Under/(Over) Recovery (Cumulative Pitor Months Line 10)	131,007,406	149,933,555	145,988,992	157,732,773	168,514,972	165,477,094						
Unamortized Plant Eligible for Ratum	14,613,558	(1,917,063)	(13,447,724)	(34,978,365)	(51,509,006)	(65,039,647	}					
Amertization of Plant Eligible for Return	16,530,641	15,530,641	15,530,641	16,530,641	16,530,541	16 530,641	198,367,692					
Average Net Unamorized Plant Eligible for Return	167,338,345	158,758,902	145,669,468	138,935,607	128,752,265	110,363,755						
Return on Average Net Unemonized Plant Eligible for Return (a)												
a. Equity Component (b)	914.337	067,469	795,938	764,814	703,502	603,028	9,781,395					
<li>Equity Comp. grossed up for laxes (c)</li>	1,488,942	1,412,224	1,295,768	1,244,792	1,146,303	<b>\$61,73</b> 0	15,924, 127					
c, Debt Component	272,092	258,142	235.859	227,537	209,351	179,451	2,910,789					
d. Other Adjustments (d)	0	0	0	Q	0	(19,244	(19,244)					
Preconstruction Carrying Cost on Plant Additions for the Period (Line 6b + 6c+ 6d)	\$1,780,634	\$1,670,366	\$1,532,647	\$1,472,329	\$1,354,654	\$1.141.938	\$18,815,672					
Preconstruction Prent & Carrying Cost for the Period (Line 1 + 7)	\$28,664,765	\$6,624,579	\$19.258,526	\$19,306,088	\$9,316,611	\$4.463.913	\$272,429,216					
<ol> <li>Projected Preconstruction Plant &amp; Carrying Cost for the Period (Order No. PSC 03-0749-FOF-ED)</li> </ol>	\$9,738,603	\$9,569,20 <del>5</del>	\$8,514, <del>8</del> 85	\$8,523,867	\$3,354,489	\$9,792,488	\$109,280,695					
10. Under/(Cyter) Recovery (Line 8 - Line 9)	\$18,928.152	(\$2,944,626)	\$10,743,841	\$10,782,199	(\$37,878)	(\$5,326,573	\$163,148,521					
10. Under/(Over) Recovery (Line 8 - Line 9)	\$16,920,132	(32,844,020)	310,243,041	\$10,102,105	1407,0707	(00,000,010						

Notes: (a) AFUDC actual monthly rate is calculated using the formula M = [(1 + A/100)1/12- 1] x 100; resuting in a monthly accrual rate of 0.005484 (Equity) and 0.001628 (Debt), which results in the annual rate of 8.848%. (b) The monthly Equity Component of 6.85% reflects an 11.75% return on equity. (c) Requirement for the payment of income taxes is calculated using a Federal income Tax rate of 38.575%. (d) This adjustment represents return on a project that has been moved out of the Levy project.

Page 1 of 2

	ection, Preconstruction e-up Filing: Construction		ring Costs on Con			osta								
This schedule is not required if no costs and lavels, identify supporting schedule ( COMPANY: amounts for the reported year and identi	This achedule is not required if no costs were approved for recovery and no costs are being requested. List and describe this components and levels, identify supporting schedule and time. Include in the under/over recovery calculation applicable Commission approved projection amounts for the reported year and identify such orders. Progress Energy - FL KET NO.:													
00CKET NO.: 1000000000000000000000000000000000000								For Year Ended 12/31/20						
	Begloning Balance	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual Apri	(E) Actual May	(F) Actual June	(G) 5 Month Total						
Construction Cost: Plant Additions for the Period (Schedule T 6.3 Line 33)	\$57,492,188	\$58,934	\$97,607	\$4,872,809	\$55,848	\$8,575	\$503	\$52,585,463						
Transfers to Plant in Service	0	C	o	C	0	C	D	Q						
Other Adjustments		٥	0	o	٥	٥	0							
Prior Penod Under/(Over) Recovery (Prior Month Line 12)		o	(53, 168)	(114,550)	(316,237)	(587,349)	(1,091,465)							
Prior Perios Under/(Over) Carrying Charge Unrecovered Balance (d)	9,193,679	8,421,592	7,849,505	6,377,418	6,106,331	5,333,244	4,561,158							
Prior Pariod Carrying Charge Recovered (d)	9,265,043	772,087	772,087	772,087	772,087	772,087	772,087	4,632,522						
Plant Eligible for Return (Prior Mo. Balance + Line 1 - 2 + 3 + 4 - 6)	\$86,685,867	\$65,972,714	\$65,245,065	\$69,231,237	\$68,198,762	\$65,747,901	<b>\$6</b> 4,884,851	· · · · · · · · · · · · · · · · · · ·						
Average Net Plan Additions		\$55,329,290	\$65,582,305	957,180,876	\$68,558,881	\$67,129 <i>6</i> 57	\$65,270,643							
Raturn on Average Net Plant Additions (a)														
<ul> <li>Equity Component (b)</li> </ul>		362,423	358, 342	387,076	374,595	366,796	356,639	2,185,871						
b Equity Comp. grossed up for taxes (c)		590,028	583,381	597,601	609,841	597,145	580,809	3,559,602						
c Debt Component		107,851	106,637	109,235	111,473	109,163	108,130	650,481						
0. Construction Carrying Cost for the Period (Une 95 + 9c)		\$697,877	\$590,018	\$708,837	\$721,314	\$706,298	\$595,739	\$4,209,083						
<ol> <li>Projected Construction Carrying Coat Plant Additions for the Period (Order No. PSC 08-0749-FOF-EI)</li> </ol>		\$751,045	\$804,558	\$1,323,074	\$1,408,863	<b>\$</b> 1,797,764	\$2,218,475	\$8,003,589						
2. Under/(Over) Recovery (Line 10 - Line 11)	-	(\$53,168)	(\$114,550)	(\$316,237)	(\$667,349)	(\$1,091,455)	(\$1,531,736)	(\$3,794,508)						

Notes:

(a) AFUDC actual monthly rate is calculated using the formula M = [(1 + A/100)1/12-1] x 100; resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001626 (Debt), which results in the annual rate of 8.848%

(b) The monthly Equity Component of 6,85% reflects an 11.75% return on equity.
 (c) Requirement for the payment of income taxes is calculated using a Federal income Tax rate of 38.575%.

(d) Line 5 and Line 6 Seginning Salances Include:	2007 - 2008 Actual/Estimate	2007 - 2006 True Uos
2007 Preconstruction/Construction (T-1, Line 2)	\$1,713,284	\$1,713,284
2008 PreconstructionConstruction (AE-1/T-1, Line 2)	7,551,759	7,400,395
	\$9,265,043	\$9,193,679

#### **EXHIBIT 4** Page 2 of 2

EXPLANATION: Provide the calculation of the monthly overfunder recovery of applicable carying charges for the Construction Category. This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components and levels, identify supporting schedule and line. Include in the under/over recovery calculation applicable Cammission approved projection PANY: amounts for the reported year and identify such orders. Progress Energy - FL KET NO.: 100009-E1												
	(H) Actual رقبال	(l) Actual August	(J) Actuai September	(K) Actual October	(L) Actuel November	(M) Actual December	(N) 12 Month Total					
			J	unisdictional Collect	3							
Construction Cost: Plant Additions for the Period (Schedule T $6.3$ Line $33)$	\$351	\$88,142	\$144,372	\$358,614	\$154,485	(\$3,490,254)	\$59,842,174					
Transfers to Plant in Service	C	Ð	o	Û	0	1,166,851	1,186,651					
Other Adjustmenta	O	0	٥	0	U	υ						
Prior Period Under/(Over) Recovery (Prior Month Line 12)	(1,531, <b>736</b> )	(2.004,250)	(2,477,234)	(2,918,074)	(3.333,101)	(3,769.775)	I					
Prior Penoc Under/(Over) Carrying Charge Unrecovered Balance	3,739,071	3,016,984	2.244,897	1,472,810	700,723	(71,364)	1					
Prior Period Carrying Charge Recovered	772,087	772,087	772,087	772,087	772,097	772,087	9,265,043					
Plant Eligible for Return (Prior No. Belance + Line 1 - 2 + 3 + 4 - 6)	\$62,531,379	\$59,893,183	\$58,768,234	\$53,455,689	\$49,505,985	\$40,317,019						
Average Net Plant Additions	\$82,937,247	\$60,235,156	\$57,102.092	\$53,663,424	\$49,814,786	\$43,031,615						
Return on Average Net Plank Additions (a)												
8. Equity Component (5)	344,053	329,125	312,008	293,217	272,188	235,125	3,971,585					
b. Equity Comp. grossed up for taxes (c)	550,119	535,816	507,946	477.358	443,122	382,783	6,465,746					
c Debt Component	102,385	97.942	92,848	87,257	80,999	69,969	1,181,881					
d. Ciher Adjustments (d)	0	٥	0	0	٥	(368,212)	(366,212)					
. Construction Carrying Cost for the Period (Line 9b + 9c + 9d)	\$662,504	\$633,758	\$800,794	\$564,614	\$524 121	\$84,541	\$7,279,415					
<ul> <li>Projected Construction Carrying Cost Plant Additions for the Period (Onter No. PSC 08-0749-F0F-EI)</li> </ul>	\$2,666,754	\$3,110,992	\$3,518,868	\$3,897,715	\$4,283,895	\$4,736,088	\$30,217,902					
2. Under/(Over) Recovery (Line 10 - Line 11)	(\$2,0)4,250)	(\$2,477,234)	(\$2,918,074)	(\$3,333,101)	(\$3,759,775)	(\$4,851,547)	(\$22,938,487)					

Notes.

(a) AFLIDC actual monthly rate is calculated using the formula M = {(1 + A/100)1/12- 1} x 100; resulting in a monthly accual rate of 0.005464 (Equity) and 0.001626 (Dobt), which results in the annual rate of 8.848%
(b) The monthly Equity Component of 8.85% reflects an 11.75% return on equity.
(c) Requirement for the payment of income laxes is calculated using a Federal income. Tax rate of 38.575%.
(d) This adjustment represents return on a project that has been moved out of the Levy project.

Page 1 of 2

Schecule F-34 1 Final True-up Filing; Site 3	Selection, Preconstructi Selection Category - Car		ing Costs on Const	ruction Cost Balance	E								
Cottegory. This schedule is not required if no costs the components and levels, identify supporting sch approvad projection amounts for the reported year Progress Energy - FL OOCKET NO	Progress Energy - FL DOCKET NO: 100009-El												
	(A) Regioning	(B) Actur	(C) Actual	(D) Actual	(E) Actual	(F) Actual	(G) Actuat	(H) 6 Maruh					
Line No.	Baginning of Period	January	february	March	April	ман Мау	ភាពពា ភ្លាំព្រះអា	Total					
				in	fiseictional Dokars	-							
<ol> <li>Site Selection Cost - Construction Period Interest (Schedule T-38.1, Line 5)</li> </ol>		<b>S</b> D	\$0	\$0	\$0	30	<b>\$</b> 0	\$0					
2. Sete Selection Costs Recovered Excluding AFUDC		2,878,145	2,678,145	2,878,145	2.678,145	2,678,145	2 678,145	16,068,855					
3. Other Adjustments (d)		72,933	72,933	72,833	72,933	72,933	72,933						
4. Tax Bass Less Book Basis (Line 1 + 2 + 3)	(\$875,191)	\$2,751,077	\$2,751.077	\$2,751,077	\$2,761,077	\$2,751,077	\$2,751,077						
5. Deferred Tax Asset (DTA) on Tax Basis in Excess of Book 38,575% (une 4 * Tax Rate)	s <u>(\$337,805)</u>	\$1,091,228	\$1,061,228	\$1,061,228	\$1.061,226	\$1,061,228	\$1,061,229						
6 Prior Partod Site Selection Unrecovered Balance	(\$33,626)	(\$30,918)	(\$28,208)	(\$25,498)	(\$22,798)	(\$20,076)	(\$17,369)						
7 Prior Period 548 Selection Expenses Recovered	(32,519)	(2,710)	(2,710)	(2,710)	(2.710)	(2,710)	(2.710)						
8. Prior Month Under/(Over) Recovery (Prior Manih Line (4)		٥	1,581	12,884	24,185	35,554	47,062						
9 Balance Eligible for Return (Prior Month Lise 9 + Line 5 - 7 + 8)	(371.233)	692 705	1,758,334	2,835,166	3,923,269	5,022,78%	6,133,762						
10. Average Balance Eligible for Return		100,736	1,225,520	2,296,750	3,379,218	4,473,015	5,578.251						
11. Site Selection Carrying Cost on DTA (4)													
a. Equity Comparent (b)		878	8,596	12,549	18,464	24,441	30,460	93,508					
<li>b. Equity Comp. grossed up for taxes (c)</li>		1,430	10,901	20,431	30,059	39,789	49,621	152,231					
c Debt Component		291	1,999	3,735	5,495	7,273	9,073	27,827					
12. Site Selection Carrying Cost on DTA for the Period (Line 118 + 11c)		\$1,691	\$12,894	\$24,185	\$35,554	<b>\$47,06</b> (2	\$58,691	\$180,068					
13. Projected Sile Selection Carrying Cost on DTA for the Period (Order No. PSC 08-0748-FOF-El)		50	\$0	\$0	\$0	\$0	\$D	\$0					
14. Under/(Over) Recovery		\$1,691	\$12,844	\$24,165	\$35,554	\$47,062	\$58,691	\$180,058					
8 (a. 17)   Mar 17)													

(Line 12 - Line 12)

(a) AFUDC scale monthly rate is calculated using the formula M = [{1 + A/100]1/12- 1] x 100, resulting in a monthly accrual rate of 0.006464 (Equity) and 0.001826 (Debt), which results in the annual rate of 8.85% (b) The monthly Equity Component of 6.85% reflects an 11.75% return on equity (c) Requirement for the payment of income laxes is calculated using a Federal income Tax rate of 38.579%,

(d) Beance represents the prior period debt component that was recorded as a deferred tax sability until 45 recovery in rates and is being amoritized over twelve months.

#### **EXHIBIT 5** Page 2 of 2

rage 2 01 2	
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Site Si chequie T-3A 1 Final True-up Filing: Site Si	lection, Preconstruction lection Category - Can		ing Costs on Cons	iruction Cost Batano	R 							
EXPLANATION: Provide the calculation of the monthly underforcer recovery of applicable carrying charges on Deferred Tax Asset (DTA) for the Sile Selection (2 Category: This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe [2 Be components and levels, identify supporting schedule and time, include in the underforer recovery calculation applicable Commission [2 MPANY: approved projection emounts for the reported year and identify such orders. [2 Progress Energy - FL CKET NO: 180009-El												
ine	(I) Beginning	(J) Actual	(K) Actual	(L) Actual	(M) Actual	(N) श्रीप्रक	(Q) Ashuri	(P) 12 Month				
0.	c# Period	July	August	September	Oclober	Navember	December	Total				
				يەل.	risdictional Dollara							
Site Selection Cost - Construction Period Interest (Schedule T-3B 1, Line 6)		\$0	\$0	\$0	50	\$0	20	\$D				
See Selection Costs Receivered Excluding AFUDC		2,678,145	2,678,145	2,678,145	2,618,145	2,678,145	2,678.145	32,137,735				
Other Atijustments (d)		72,933	72,933	72,933	72,933	72,933	72 933					
Tax Basis Less Book Besis (Line 1 + 2 + 3)	\$0	\$2,751,077	\$2,751,077	\$2 751,077	\$2,751,077	\$2,751,077	\$2,751 077					
Deferred Tax Asset (DTA) on Tax Basis in Excess of Book 36.575% (Line 4 * Tax Rete)	\$0	\$1,051,228	\$1,051,225	\$1 061 228	\$1,061,228	\$1,061,228	\$1,061,228					
Prior Period Site Selecton Unrecovered Balance		(\$14,65%)	(\$11,949)	(\$9,239)	(\$6,529)	(\$3,819)	(\$1,109)					
Prior Penco Site Selection Expenses Receivered		(2.710)	(2,710)	(2,710)	(2,710)	(2,710)	(2,710)					
Prior Month Under/(Over) Recovery (Prior Marith Line 14)		58,691	70,442	82,315	94,313	106,436	118,555					
Balance Eligible for Return (Prior Month Line 9 + Line 5 - 7 + 8)		7,256,381	8,390,770	9,537,023	10,695,274	\$1, <b>865,6</b> 48	13,048,272					
Average Balance Eligible for Ratum		6,695,076	7,823,580	8,963,897	10,116,149	11,260,461	12,456,950					
. Site Selection Carrying Cost on DTA (a)												
a, Equity Component (b)		35 562	42,748	48,97P	55,275	61,635	66,065	408,793				
b Equity Comp. grossed up for lawes (c)		59,553	69,594	79,737	89,987	100,344	110,610	662,259				
c, Debt Component		10, <b>588</b>	12,721	14,575	16,449	18,342	20,255	121,055				
2. Sits Selection Carrying Cost on DTA for the Penod		\$70,442	382,315	\$94,313	\$108,438	\$119,686	\$ 131,085	\$783,314				
(Line 110 + 11c)												
<ol> <li>Projected Site Selection Canying Cost on DTA for the Period (Order No. PSC 06-0749-FOF-EI)</li> </ol>		<b>\$</b> 0	\$0	<b>\$</b> 0	\$0	\$0	\$0	<b>\$</b> 0				
4. Under/(Over) Recovery		\$70,442	\$82,315	\$94,313	\$106,436	\$118,686	\$131,065	\$783,314				

(Line 12 - Line 13)

(a) AFUDC actual monitory rate is calculated using the formula M = [(1 + A/100)1112-1] x 100; resulting in a monthly accrual rate of 0 505454 (Equity) and 0.001626 (Debf), which results in the annual rate of 8.548%. (b) The monthly Equity Component of 8.55% reflects an 11.75% return on equity (c) Requirement (or the payment of income laxes is calculated using a Foderal income Tax rate of 38.575%.

(d) Balance represents the pror period debt component that was recorded as a deferred tax liability until its recovery in rates and is being amoutized over fivelive months.

Page 1 of 2

Category: This schedule is not required if no costs were approved for recovery and no costs are being requested. List and describe [2 the components and levels, identify supporting schedule and line. Include in the underforum recovery calculation applicable Commission [2]					ction Cost Balance	ng Costs on Constru		ction, Preconstructio Inaction Cablegory - Ca	Site Selec True-up Filing: Preconstr	.2 Final Tru	Schedule T-3A2				
(A)         (B)         (C)         (D)         (E)         (T)         (G)           15         Beginning         Actual         Actual <th>5-5.0423 (5)(c)1.a ,F.AC.} 5-6.0423 (2)(g),F.AC.} 5-6.0423 (2)(g),F.AC.} 5-6.0423 (5)(g),F.AC.} 5-6.0423 (8)(d),F.AC.] For Year Ended 12/31/</th> <th>[25- [25-</th> <th colspan="13">Category: This achedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components and levels, identify supporting schedule and the. Include in the underfover recovery calculation applicable Commission progress Energy - FL CKET NO: 190009-EL</th>	5-5.0423 (5)(c)1.a ,F.AC.} 5-6.0423 (2)(g),F.AC.} 5-6.0423 (2)(g),F.AC.} 5-6.0423 (5)(g),F.AC.} 5-6.0423 (8)(d),F.AC.] For Year Ended 12/31/	[25- [25-	Category: This achedule is not required if no costs were approved for recovery and no costs are being requested. List and describe the components and levels, identify supporting schedule and the. Include in the underfover recovery calculation applicable Commission progress Energy - FL CKET NO: 190009-EL												
of Period         January         February         Mitch         April         May         June           June definition Cert         Junuary         February         February         Junuary         February         Junuary	(H) 6 Month										أورزوي بمسيناه الألقاة الطلقانيون				
Seconstruction Costs: Construction Period Ititatives!       3C       10       50       50       50       50       50         Preconstruction Costs Recovered Excluding APUDC       20,491,912       23,012,312       28,597,664       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,693,397       22,697,251       23,697,651       22,697,251       23,697,651       22,697,251       23,697,651       22,697,251       23,697,651       22,697,251       23,697,651       22,697,251       23,697,651	Total	Juna	Mary	i i i i i i i i i i i i i i i i i i i		February	January								
Preconstruction Class Recovered Exclusing AFUDC       20,481,812       23,591,232       23,597,664       23,593,567       23,683,397       24,452.892         Other Adjustments (d)       124,324	\$0	\$9	\$0			30	\$C			inction Cost - Construction Period Interest	Presonatiuction				
Other Adjustments (d)         124.324         124.324         124.324         124.324         124.324         124.324         124.324           Tax Basis Less Book Basis (Line 1+ 2 + 3)         (31.401.807)         320.616.256         923,140,564         923,207.691         923,807.691										Schedule T-38 2, Line 6)	(Schedul				
Tax Basis Less Book Basis (Line 1 + 2 + 3)       (31.491,867)       320,016,236       323,722,186       323,007,891       524,677,216         Deferred Tax Asset (DA) on Tax Basis in Excess of Book (Line 4 * Tax Raix)       38.3754       (\$375,463)       \$7,662,717       58,626,470       59,150,634       59,185,817       39,183,818,317       39,183,818,317	138,925,638	24,452.892	23.683,367	23,683,357	23,597,864	23,010,232	20,491,912			nuceon Costs Recovered Excluding AFUDC	Preconstruction				
Deferred Tax Asset (DTA) on Tex Basis in Excess of Book (Lice 4 * Tax Reis)         38.5793, 405         \$7,952,713         \$9,256,470         \$9,150,834         \$9,183,817         \$1,19           Prior Manh Under(Over) Recovered Salance         (\$10,901)         (\$10,802)         (\$2,609)		124,324	124,324	124,324	124,324	124.324	124,324			ljusiments (0)	Other Adjustmen				
Lune 4* Fix Relay           Prior Period Preconstruction Unrecovered Balance         (\$23,464)         (\$20,856)         (\$18,248)         (\$15,538)         (\$13,529)         (\$10,420)         (\$7,811)           Prior Period Preconstruction Expanses Recovered         (31,305)         (2,609)         (2,60		\$24,577,218	\$23,607,691	323,807,691	\$23,722,168	\$23,140,556	\$20,615,236	(\$1,491,867)		is Lass Book Sasis (Line 1 + 2 + 3)	Tax Basis Less i				
Prior Panod Preconstruction Expanses Recovered         (31,305)         (2,609)<		\$9,480.661	\$9.183,817	<u>\$9,183,817</u>	\$9,150,834	\$8,926,470	\$7,962,712	(\$\$75,496)	38.575%	•					
Prior Month Under(Over) Recovery (Prior Manth Line 14)       0       8 733       8 640       8,592       8,544       8,495         Balance Eligible for Return       (598,959)       7,356,350       16,294,174       25,456,257       34,846,245       55,338.039         Average Balance Eligible for Return       3,378,702       11,825,268       20,875,216       30,053,766       39,248,760       48,592,127         Preconstruction Carryng Cost on DTA (x)       1       1       14,082       164,214       214,455       205,307         b.<		(\$7,811)	(\$10,420)	(\$13,029)	(\$15,638)	(\$18,248)	(\$20,855)	(\$23,484)		tod Preconstruction Unrecovered Salance	Prior Period Pre				
Balance Eligible for Return (Prior Month Line 9 + Line 6 - 7 + 6)       (\$98,959)       7,356,360       16,294,174       25,456,257       34,851,275       43,846,245       53,338,039         Average Balance Eligible for Return       3,378,702       11,825,268       20,875,216       30,053,786       39,248,780       48,592,127         Preconstruction Carrying Cost on DTA (a)       12,461       54,613       114,062       154,214       214,455       205,507         b.<		(2,609)	(2,609)	(2,509)	(2.609)	(2,609)	(2,609)	(31,305)		ted Preconstruction Expenses Recovered	Prior Period Pre				
Average Balance Eights for Raturn       3,378,702       11,625,268       20,875,216       30,053,766       39,248,760       48,592,127         Preconstruction Carrying Cost on DTA (a)       18,461       54,613       114,062       164,214       214,455       205,507         b. Equity Comp. gressed up for taxes (a)       30,055       105,191       186,693       267,340       349,133       432,246         c. Debt Component       5,494       19,228       33,843       48,867       63,815       79,015         Preconstruction Carrying Cost on DTA for the Period (Line 41b + 11c)       5219,637       \$33,8208       \$412,952       \$511,257		8,435	8,544	8,592	8,640	8 733	Q			ath Underf(Over) Recovery (Prior Month Line 14)	Pror Month Und				
Preconstruction Carrying Cost on DTA (a)         a. Equity Component (b)       18,461       54,513       114,062       154,214       214,455       265,507         b. Equity Comp. grossed up for taxes (c)       30,055       105,181       186,693       267,340       349,133       432,246         c. Debt Component       5,494       19.228       33,943       48.867       63,615       79,011         Preconstruction Carrying Cost on DTA for the Period (Line 11b + 11c)       \$124,418       \$219,697       \$316,206       \$412,952       \$511 257		53,338.039	43,046,245	34,651,275	25,456,257	16,294,174	7,356,351	(598,959)		Eligible for Return (Prior Month Line 9 + Line 5 - 7 + 8)	Balanca Eligibia				
a. Equity Component (b)       18,461       54,513       114,062       164,214       214,455       265,507         b. Equity Comp. gressed up for taxes (c)       30,055       105,181       186,693       267,340       349,133       432,246         c. Debt Component       5,494       19,228       33,943       48,807       63,615       79,015         Preconstruction Carrying Cost on DTA for the Period (Line 11b + 11c)       525,647       \$316,208       \$412,952       \$511,257		48,592,127	39,248,760	30,053,766	20,875,216	11,625,268	3,378,702			Belance Elgible for Return	Average Balance				
b. Equity Comp. grossed up for taxes (a)       30,055       105,191       186,693       287,340       349,133       432,246         c. Debt Component       5,491       19,228       33,943       48,887       63,615       79,015         Presontistruction Carrying Cost on DTA for the Period (Line 11b + 11c)       \$25,64)       \$124,418       \$219,637       \$316,208       \$412,952       \$511,257										inuction Carrying Cost on DIA (a)	Preconstruction				
c.     Debt Component     5,494     19,228     33,843     48,867     63,618     79,015       Preconstruction Carrying Cost on DTA for the Period (Line 11b + 11c)     \$219,637     \$316,208     \$412,952     \$511,257	841,313	265,507	214,455	154,214	114,062	54,613	18,461			Equity Component (b)	a. Equity C				
Preconstruction Carrying Cost on DTA for the Period \$35.6,206 \$412,952 \$511.257 (Line 11b + 11c)	1,369,659	432,246	349,133	267,340	186,093	105,191	30,055			Equity Comp. grossed up for taxes (a)	b. Equity C				
(Line 1b + 11c)	250,361	79,015	63,618	48,807	33,843	19,228	5,494				c. Debt Co				
Projected Preconstruction Carrying Cost on DTA for the Pariod \$404,457 \$502,912	\$1,620,020	\$511 257	\$412,952	\$318,208	\$219,637	\$124,418	\$35.54}								
(Order No PSC 08-0749-FOF-EI)	\$1,588,571	\$502,812	\$404,457	\$307,664	\$211,04+	\$115,778	\$26,8±5								
Under/(Over) Recovery \$8,542 \$8,544 \$8,495 \$8,544 \$8,495 \$8,544	\$51,449	\$8,445	\$B,493	\$8,544	\$8.592	\$8,640	\$8,733			Dver) Recovery	Under/(Over) R				

(Line 12 - Line 13)

(a) AFUCC actual monthly rate is calculated using the formula M = {(1 + A/100) 1/12- 1] x 100; resulting in a monthly accrual rate of 3.005464 (Equily) and 0.001626 (Debi), which results in the annual rate of 8.648%. (b) The monthly Equily Component of 8.65% reflects an 11.75% return on equity. (c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.676%.

(d) Balance represents the prior period debt component that was recorded as a deferred too liability until its recovery in rates and is being amontated over twelve months.

Page 2 of 2

#### LEVY COUNTY UNITS 1 & 2

Schedule T-3A Z Finel True-up F	Site Selection, Preconstruct lling: Preconstruction Category - C		ing Costs on Cons	truction Cost Balanc	e								
Category This schedule is not require the components and levels, identify su DOMPANY: approved projection amounts for the n Progress Energy - FL COCKET NO.:	Progress Energy - FL KET NO.: 100009-£1												
	6)	(3)	(K)	(L)	(M)	(N) Actual	(O) Actual	(ም) 12 Mon#ነ					
Line No.	Beginning of Period	Actual July	Actual August	Actual September	Actual October	November	December	7otal					
				J	visdictional Dollars								
1 Preconstruction Cost - Construction Period Interest (Schedule T-3B.2, Line 8)		ល	\$0	\$0	\$0	\$0	\$0	30					
2 Preconstruction Costs Recovered Excluding AFUDC		24,354,545	24 354,540	23,469,423	23,646,322	23,645,022	25,255 417	283.655,611					
3. Other Adjustments (d)		124,324	124,324	124,324	124,324	124,324	124,324						
4 Tax Basis Leas Book Basis (Line 1 + 2 + 3)	50	124,478,689	\$24 478,809	\$23,593.747	\$23,772,348	\$23,772,345	\$26,379,741						
S Deferred Tax Asset (DTA) on Tax Basis in Excess of Book (Line 4 * Tax Rate)	38.575%\$0	\$9,442,724	\$9442,724	\$7,101,288	\$9,170,183	\$9,170,183	\$9,790,235						
6. Prior Period Preconstruction Unrecovered Belance		(\$5,202)	(\$2,593)	\$16	\$2,624	\$5,233	\$7,642						
7. Prior Period Preconstruction Expenses Recovered		(2.609)	(2,609)	(2,609)	(2,609)	(2,609)	(2,609)						
8 Frier Month Under/Over/ Recovery (Prior Month Line 14)		B,445	8,395	8,345	8,294	8,242	8,100						
9 Balance Eligible for Return (Prior Month Line 9 + Line 5 - 7 + 8)		62,791,767	72,245,515	81,357,757	90,538,841	99,719,875	109,520,909						
10 Average Batence Eligible for Return		58,064,898	67,518,651	76,601,636	85,945,299	95,129,358	104,620 392						
11 Preconstruction Cerrying Cost on DTA (a)													
a. Equity Component (b)		317,267	368,922	419,644	489,622	519,787	571,646	3.506.200					
b Equity Comp. grossed up for taxes (c)		518,511	650,605	683,181	764,545	846,214	930,540	5,711,355					
c. Debt Component		<b>94 414</b>	169,785	124,879	139,752	154,680	170,113	1,043,983					
12. Preconstruction Carrying Cost on DTA for the Period (Line 11b + 11c)	-	\$510,924	\$710,391	\$808,061	\$904.297	\$1,000,594	\$1,100,753	\$6,755,340					
13 Projected Preconstruction Carrying Cost on DTA for the Period {Order No. PSC 08-0749-FOF-EI}		\$502,529	1702,048	\$799,767	\$896,055	<b>\$992</b> ,704	\$1,092,616	\$9,654,268					
14. Undent(Over) Recovery	-	\$8,395	\$8.345	\$8,294	\$8.242	\$8,190	\$8,137	\$101,052					

<sup>(</sup>Line 12 - Line 13)

(a) AFUDC actual monthly rate is calculated using the formula M = {(1 + A/100)1/12- 1] x 100; resulting in a monthly accrual rate of 0.005464 (Eq.(a)) and 0.001626 (Dab1), which results in the annual rate of 8.848% (b) The monthly Equip Component of 8.65% reflects an 11.75% return on equily. (c) Requirement for the payment of income taxes is calculated using a Federal income Tax rate of 28.575%.

(d) Balance represents the prior period debt component that was recorded as a deterred tax fiability until its recovery in rates and is being smortlised over twolve months.

#### **EXHIBIT 7** Page 1 of 2

EXPLANATION: Provide the calculation of the monthly and Category. This schedule is not required if the components and levels, identify support sporoved projection amounts for the repo- Progress Energy - FL	no costs were approved for excovi rting schedulo and line. Include in	ry and no costs are b	wing requested. List	and describe		(	<b> </b>	(25-6.0423 (6)(c) 1.e.,F.A. C.] [25-6.0423 (2)(i),F.A. C.] [25-6.0423 (3)(b),F.A. C.] [25-6.0423 (3)(d),F.A. C.]
OCKET NO								For Year Ended 12/31/2
ne	(A) Beginning of Period	(6) Actual January	(C) Actual February	(D) Actual March	(E) Actual April	(P) Actual May	(9) Actual June	(H) 6 Month Tetal
				a second second second second	riscictional Dollars			
Construction Cost - Construction Period Interest (Schedule T-3B.2, Lins 6)		\$0	\$0	<b>\$</b> û	\$0	\$Q	50	\$0
Construction Costs Recovered Excluding AFUDC		0	0	¢	D	D	٥	٥
Other Adjustments (d)		118,491	\$18,401	118,401	116,401	118,401	t \$8,40*	
Tax Basis Less Book Basis (Line 1 + 2 + 3)	(\$1,420,811)	\$118,401	\$118,401	\$118,401	\$118,401	\$118,401	\$118,401	
Deterrec Tex Asset (DTA) on Tax Basis in Excess of Book (Line 4 * Tax Rate)	38.575% (3548,078)	\$45,573	\$45,673	\$45,673	\$45.673	\$45,873	<b>\$4</b> 5,873	
Prior Period Construction Unrecovered Balance	(\$42,418)	(\$33,424)	(\$24,450)	(\$15,467)	(\$6,463)	\$2,501	\$11,485	
Prior Period Construction Expenses Recovered	(107,806)	(8,964)	(9,994)	(8,964)	(8.964)	(C.DS4)	(8.964)	
Prior Month Undect(Over) Recovery (Prior Month Line 14)		0	990	(4,398)	(10,649)	(17,863)	(25,094)	
Balance Eligible for Relum (Prior Month Line 9 + Line 5 - 7 + 8)	(590,496)	(535,839)	(480-202)	(429,948)	(385,932)	(349.128)	(320,564)	
Average Balance Eigible for Relum		(563,167)	(508,020)	(455,071)	(407,936)	(367,533)	(334.546)	
Construction Carrying Cost on DTA (a)								
a. Equity Component (b)		(3,677)	(2,776)	(2,487)	(2,229)	(2,005)	(1,830)	(14,409)
<li>Equity Contp. grossed up for taxes (c)</li>		(5,010)	(4,519)	(4,048)	(3,629)	(3,269)	(2,979)	(23,453)
c. Debt Component		(916)	(826)	(740)	(963)	(698)	(544)	(4,287)
Construction Carrying Cost on DTA for the Period (Line 11b + 11c)		(\$5,925)	(\$5,345)	(\$4,788)	(\$4,292)	(\$3,567)	(\$3,523)	(\$27,740)
<ul> <li>Projected Construction Carrying Cost on DTA for the Period (Order No. PSC 08-0749-FOF-Et)</li> </ul>		(\$6,905)	(3949)	\$5,860	\$13,561	\$22,227	\$31,895	\$65,688
			(\$4,396)		(\$17,853)			

(Line 12 - Line 13)

(a) AFUDC actual monthly rate is calculated using the formula M = 1(1 + A(100)1/12- 1) x 100; resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001628 (Debt), which results in the annual rate of 6.848%. (b) The monthly Equity Component of 9.85% reflects an 11.75% reflect an equity. (c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.575%

(1) Beliance represents the prior partod debt component that was recorded as a deferred tax liability until its recovery in rates and is keing amontized over twelve months.

#### **EXHIBIT 7** Page 2 of 2

chedule T-34.3	8its Sc Final True-up Filing: Const	lisction, Preconstructi ruction Category - Ca			struction Cost Balance				
EXPLANATION: OMPANY Progress Energy - FL	Provide the calculation of the monthly underview rec Category. This achegula is not required if no costs w the components and levels, identify supporting achec approved projection amounts for the reported year ac	ere approved for recov luis and line, Include in	ery and no costs are b	aing requested. Lie	and describe				(25-6.0423 (5)(c)1.a.,F.A.,C.) (25-6.0423 (2)(),F.A. C.) (25-6.0423 (3)(0),F.A. C.) (25-6.0423 (5)(0),F.A. C.) (25-6.0423 (8)(d),F.A.,C.)
DCKET NO : 100309-Ei									For Year Ended 12/31
<b>ne</b> D,		(I) Beganning of Period	(J) Actual July	(K) Actuai August	(L) Actua: September	(M) Actuai October	(N) Accust November	(0) Actual December	(P) 12 Month Talal
Construction Cost - Construction Period laten						insdictional Dollars			
Construction Cost - Construction Period Inter (Schedule T-38.2, Line 8)	81		\$D	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0
Construction Costs Recovered Excluding AFL	UDC		D	٥	0	D	Ō	Ð	Û
Other Adjustments (d)			118,401	118,401	116,401	115,401	118,401	116,401	
Tax Base Less Book Basis (Line 1 + 2 + 3)		\$0	\$118,401	\$118,401	\$118.401	\$116,401	\$118.491	\$116.401	
Deferred Tax Asset (DTA) on Tax Basis in Ex {Line 4 * Tax Rate)	ccess of Book 38.575%	\$0	\$45,873	\$45,673	\$45,673	\$45,873	\$45,673	<b>\$45</b> ,673	
Phor Period Construction Unrecovered Balan	ca		\$20,489	\$29,453	\$38,437	\$47,420	\$58,404	\$6fi,388	
Phar Penod Construction Expenses Recover	ber		(8,984)	(8,984)	(8,984)	(6,964)	(8,984)	(B 984)	
Piner Month Underf(Over) Recovery (Prior Mo	onth Line (4)		(35,418)	(45,794)	(57_148)	(69,446)	(82,781)	(97,313)	
Balance Eligible for Return (Prior Month Line	9 + Line 5 - 7 + 9)		(201,325)	(292,462)	(294,953)	(309,744)	(337.868)	(380,524)	
Average Balance Eligible for Return			(310,945)	(298,394)	(293,705)	(302,349)	(323,806)	{ <b>359,196</b> }	
Construction Carrying Cost on DTA (a)									
a. Equity Component (b)			(1,695)	(1,622)	(1,605)	(1,652)	(1,789)	(† 963)	(24,716)
b. Equity Comp. grossed up for taxes (c	=)		(2,766)	(2.641)	(2,813)	(2,690)	(2 800)	(3, 195)	{43,238}
c. Debt Component			(506)	(463)	(478)	(492)	(527)	(584)	(7.355)
Construction Carrying Cost on DTA for the Pr (Line 11b + 11c)	eriod	=	(\$3,272)	(\$3,124)	{ <b>\$3,0</b> 9()	(\$3,181)	(\$3,407)	(\$3,779)	(\$47,593)
Projected Construction Carrying Cast on DTA (Order No. PSC 08-0749-FDF-EI)	A for the Period		\$42,522	\$54,024	\$86,3\$8	\$79,600	\$93,905	\$109,354	8511,462
Under!(Over) Recovery			(\$45,794)	(\$57,148)	(\$89,448)	(\$82,781)	(\$97,313)	(\$113,133)	(\$059,046)

LEVY COUNTY UNITS 1 & 2

(Line 12 - Line 13)

(a) AFUDC actual monthly rate is calculated using the formule M = [(1 + A/100)1/12-1] x 100; resulting in a monthly accrual rate of 0.005464 (Equity) and 0.001626 (Deb/), which results in the annual rate of 8.848%, (b) The monthly Equity Component of 8.85% reflects an 11.75% return on equity

(c) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 38.575%. (d) Balance represents the prior period debt component that was recorded as a deferred tax liability until its recovery in rates and is being amortized over twelve months.

		EXPLANATION: Provide the calculation of the manify underforwer recovery of CCRC recove This observice is not required if a calculation of the manify underforwer approved for recovery and no COMPANY: Progress Energy - FL is composed to the composed to the composed is not required with a calculate is unpoints for the reported year end Manify auch orders.								In Bunchart, BHE	and describe mission appro-	[25-6.0423 (8)(c)) A, F.A. C.] [25-6.0423 (20)), F.A. C.] [25-6.0423 (20), F.A. C.] [25-8.0423 (8)(A,F.A. C.] [25-8.0423 (8)(A,F.A. C.] For Year Estad: 12/31/2009				
_me		<u> </u>		(A) Actual	(E) Actual February	(C) Actual	(D) Actuelt April	(E) Actual	(F) Actual	(Ci) Actival July	(H) Actuel August	() Actuel September	(J) Actual October	(K) Actuel Novenber	(L) Actual Decention	(M) 12 Month Total
¥0.	Description			Junuary							\$5,459	38,477	\$17,236	\$7,503	\$5,259	\$100.5
1	Accounting			\$4,\$7\$ 833	\$7,574	\$7,653 4.681	\$6,961 2,375	\$15,879 0,585	\$0,653 4,701	\$7,212 5,573	\$3,000 9,001	1,400	10,212	4,762	3,245	58,1
2	Corporate Communications Corporate Planning			8,094	11,243	13,602	12,956	24,527	\$5,064	20,809	16,217	25,533	27,381	17,168	18,498	211,0
	Corporate Bervices			0	8.275	0	4	0 (28,527)	9 38.777	8 (20,401)	811 2020	7 814	2.672	73	a san	25.2
6	External Relations			9,406 10,235	45,935	5,408 6,213	6,525 8,589	14,278	11.718	11,037	11,202	16,906	23,451	9,492	10,316	140,
7	Human Resources			0	2,234	0	0	1,470	0	0	0	(1,954)	245	0	13,026	1. 833.
å	Leger			14,534	\$3,455	110.410 48,162	96,150 21,204	56,342 23,227	46,368 23,179	114.895 13,749	150,297	92,267 14,233	62,520 14,531	21,624 9,414	10,455	217
9	Project Assumance			22.625	- 0	49,192	0	0	0	\$	0	D.	0	٥	Q	
10	Esk Joint Owner Gredit			à	ō	ō	0	¢	0	¢	0	Ċ	0	0	27,508	\$10,
\$2	Öther		-	\$44	2,295	10,077	(5,790)	(11,735) \$104.084	19,519	212.417 \$365,337	\$342,450	(13,222) \$150,544	107,618	28,852	21,300	\$10,1 \$2,109,
13	Bubton: ARG			\$71,248	\$1 32,761	\$209,111	\$118,975	\$104,004	#160,F80	4002,001		2100,004		••••		•=•••
14	Energy Delivery Plotte			\$0	\$0	\$0	50	\$0	(\$36,924)	\$0	10	\$0	\$0	\$Q 0	\$226	(\$30
15	Joint Demer Credit			0	Ċ,	0	0	0	0	0	0	0	0	å	ă	
18	Other		-		10		50	\$0	(\$36,924)	20	\$0	\$0	\$0	\$\$	\$220	(\$36,
37	Subsets Energy Delivery Florida															
18	Nuclear Generation			\$71,032	\$265,002	\$65 <u>,</u> 177 D	\$521	\$331,269	\$58,907 0	\$225,592	\$34,216	\$73,967	(539,723)	\$256,378	\$303,379	\$1.008
19	Joint Owner Credit			0	0	ŭ	ŏ	ă	ō	ō	ő	ő	9	0		
20 21	Other Subschel Nuclear Generation		-	\$71,032	\$265,002	\$65,177	\$821	\$331,259	\$58,607	\$226,592	\$34,216	\$73,957	(\$38,721)	\$250,376	\$303,379	\$1,668
•.,				\$36,518	148,162	170,553	\$58,500	\$78,202	\$42,508	858,914	\$74,499	\$51.371	304,311	391,198	\$73,005	3759.
22	Transsiation			410,018 0	8-00,1-02 ()	2(0,555	Q	D	0	0	0	q	0	0	Û	
23 24	Joint Owner Credit Oliner			0		0	0	0	842.508		\$74,499	\$51,371	0 6654.311	<u>391,198</u>	873.005	\$754.
25	Subjected Transmission			\$38,818	\$48,152	\$76,553	\$58,500	\$78,202	\$42,000	\$86,914	414/468				•	
20	Total O&M Costs			\$178,294	\$443,885	\$370,841	\$178,096	\$513,645	\$230,101	\$000,843	\$451,165	\$275,872	\$290,450	\$448,455	\$461,154	\$4,500
	Juristictional Factor (A&G)			0.91670	0,91870	6.91670	0.91670	0,91970	0.01070	0.91070	0.01670	0.55870	0,01470	0,91670	. 0.91970.	
27	Juneacconst Pactor (Distribution)			0,99597	D.09507	0.99597	0.09597	0.99997	0.99597	0.09567	0.99597	0.99597	0.99597	0.99597 0.92753	0.99597 0.93733	
29	Jurindictional Factor (Nuclear - Production - Small)			0.93755	0.93753 0.70597	0.93753 0.70597	0.03753 0.70507	0,93753 0,70597	0.93763	0,93753 0,76597	0.93733 0.70597	0.93753	0.93753 0.70697	0,70597	0.70297	
30	Juristictional Pactor (Transmission)			0,70597	Q.10387	0.20001										
31	Jurisdictional Recoverable Ceets (ALG) (Line 13 X Line 2)	7)		365,313	\$121,847	\$191,692	\$109,065	\$95,413	\$151,979	\$334,904	1313,124	\$138,004	\$244,091	\$90,655	\$77,428 225	\$1,934 (30)
22	<ul> <li>Instantiation decomposition Costs (Classification) (Line 17 X)</li> </ul>	Line 20)		0 06,595	3 348,447	0 79,856	0 580	0 310,565	(30,775) 55,133	0 214,312	32,079	69.337	GT.242	240,362	264,A27	1,564
33 34		e) (Leve 21 X Une 24) X Leve 30)	<b>}</b>	25,290	32,582	54,044	41,299	55,206	30,009	47,239	52,594	36,206	45,402	84,382	51,508	535
34								\$481,187	\$200,347	\$595,456	\$396,596	\$243.567	\$252,252	\$395,398	\$413,676	\$1,997
35	Total Jurisdictional CORC Recoverable OSM Coals			\$157,184	\$\$12,676	\$325,592	1150,948	3461,167	200,31	4790,430		,				
36	Prior Partod Unmerivered O&M Balance Eligible for Intere	201	\$4,332,283	\$4,183,358	\$3,394,432	\$3,825,507	\$3,856,581	\$3,487,050	83,318,731	\$3,149,805	\$2,960,880	\$2,811,954	\$2,643,029	\$2,474,105	\$2,905,178	
			60 0TT - 64		\$168.925	\$168,925	\$108,975	\$166,925	\$168,925	\$166,925	\$168,825	\$166,925	\$165,\$25	\$168,925	\$168,925	
37	Prior Parlod O&M Costs Recovered		\$2,027,105	\$166,925	4159,423	\$190,844	\$ i dati anta									
34	Prior Menth Under/(Over) Recovery (Prior Month Line 45)	)		10	\$75,619	\$364,183	\$225,643	\$51,336	\$338,200	\$104,025	1501.032	\$301,894	\$140,523	\$123,041	\$294,018	
			A	14,320,552	\$4,632,921	\$5,083,771	\$5,301,635	15,645,232	10.000.911	10.541,474	\$7,272,777	\$7,549,355	\$7,678,215	\$8,228,729	\$8,707,490	
39	Balance Eligible for Interest		\$4,332,283	200,004	100,000,02 (	\$9,063,771	64,44 T.000									
40	Avenue Unamonizad Balence			\$4,326,417	\$4 478,737	\$4,083,348	\$6,197,703	\$5,479,433	\$5,827,576	\$0,275,898	\$5,997,125	\$7,481,057	\$7,784,280	\$5,053,972	\$8,498,113	
41	Monthly Contemporal Paper Rate			0.00%	0.00%	0.05%	0.04%	0.03%	0.02%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	
41	MONENT CONTRACTOR - Spart Control			\$2.788	12,175	\$2,634	\$2,037	\$1,590	\$1,578	\$1,700	\$1,583	\$1,461	51.423	\$1,409	\$1.416	
42	Internal Provision			,						•						
43	Total OAM Costs and Interest (Line 33 + Line 42)			\$154,592	\$405,549	320 220	\$153,003	\$462,783	\$201,825	\$598,156	\$400,170	\$246,068	\$253,675	1398,004	\$415,095	<b>14.02</b> 0
44	Total Antedictional O&M Costs From Most Recent Projec (Order No. P&C 08-0748-FOF-Et)	<b>3</b> 05		860,973	5101, <b>365</b>	\$192,584	\$101,000	\$129,817	<b>\$97,80</b> 1	<b>99</b> 8,522	\$96,282	490,533	\$130,834	\$102,782	\$102,542	\$1,243.
45	i Deference (Line 43 - 44)			\$78,411	\$304,143	6275,843	\$31,338	\$333,266	\$104,025	\$501,832	\$301,898	\$146,533	\$123,041	\$294,018	\$212,661	\$2,770
	Note - Line 36 and Line 37 Beginning Balances. Include; 2007 OAM (58-1, Line 3) 2009 OAM (58-1 & AE-1/1-1, Line 3)			2007.	- 2005 Actual/E 8547,473 81,479,582 82,027,105	linde 20	07 - 2008 True \ \$547,473 \$3,784,616 \$4,332,283									

LEVY COUNTY UNITE 1 & 2

#### **EXHIBIT 9** Page 1 of 2

:OMPA		construction costs	or Construction	costs must be id					(25-6.0423 (5)(c)1 a.,F.A.,C (25-6.0423 (2)(f),F.A.,C.) (25-6.0423 (5)(a),F.A.,C.) (25-6.0423 (5)(a),F.A.,C.)
OCKE	Progress Energy - FL T NO : 100009-EI								For Year Ended: 12/31/2
rte lo,	Description	(A) Beginning Balance	(8) Actust Januacy	(C) Actual February	(D) Actual March	(E) Aciual April	(F) Actual May	(G) Actual June	(H) 6 Monith Total Additions
1 Site	Selection Additions:								
	ageration:								
3	License Application	\$31,803,446	\$0	<b>S</b> D	\$ <del>0</del>	50	so	\$C	\$0
4	Engineering, Design & Procurement	0	٥	0	0	a	Ó	Q	0
5	Permitting	0	0	0	Û	G	Q	0	0
6	Clearing, Grading, and Excavation	Q	Û	0	0	0	Ű	0	ð
7	On-Site Construction Facilities	0	Ç	0	0	0	0	0	0
8	Total System Generation Site Selection Cost Additions [Note 1]	\$31,803,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjustments:								
\$ <b>0</b>	Non-Cash Accauals	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0
11	Joint Owner Cradit	0	0	0	0	0	0	0	0
12 13	Other Adjusted System Generation Site Selection Cost Additions (Note 2)	0 \$31,803,446	0 \$D	0 80	<u> </u>	0	<u>0</u> \$0	0 50	<u> </u>
1.3	VIIDERED BARREN GRINK STOLL 346 GEIGTTOLL CHER VIDIURIUM (MOM X)					•-			-
14 Jur	scictional Factor	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
15 Jur	edictional Generation Site Selection Capital Additions	\$29,816,685	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$C
	anamission								
17	Line Engineering	\$2,178,488	\$C	\$0	\$0	\$0	\$0	<b>S</b> O	\$O
18	Substation Engineering	193,293	0	C	D	0	Ċ	0	¢
19	Clearing	0	0	0	C	0	0	0	0
20	Other	1.348,039	0	0	0	0	0	0	0
21	Total System Transmission Site Selection Cost Additions (Note 1)	\$3,719,820	រុះប	\$0	\$C	\$0	\$0	\$0	94
22	Adjustments:								
23	Non-Cash Accruais	\$0	<b>S</b> O	\$0	<b>\$</b> 0	so	SO	\$0	\$0
24	Joint Owner Credit	o	Q	0	0	Q	C	2	U
25	Other	0	0	<u>0</u>	0	<u> </u>	0	<u> </u>	0
26	Adjusted System Transmission Site Selection Cost Additions (Note 2)	\$3,719,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Jur	isdictional Factor	0.70597	0 70597	0.70597	0.70597	0,70597	0.70597	0.70597	0,70597
28 Jur	sdictional Transmission Site Selection Capital Additions	\$2,526,081	\$0	\$0	\$0	SO	\$0	\$0	\$0

LEVY COUNTY UNITS 1 & 2

Note 1: Lines 8 and 21 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC. Note 2: Lines 13 and 26 represent capital expenditures on a cash basis, net of joint owner billings.

#### **EXHIBIT 9** Page 2 of 2

LEVY COUNTY UNITS 1 & 2
Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance
inal Town on Filing: Site Selection Categoor . Monthly Capital Additions/Freeditures

COMPA	EXPLANATION: Provide the monthly plant additions by major All Site Selection costs also included in Prece List generation related expenses separate fro	instruction costs	or Construction	i costs must be i				1 1	25-6.0423 (5)(c)1_8_F.A. C.) 25-6.0423 (2)(f).F.A. C.) 25-6.0423 (5)(a),F.A. C.) 25-6.0423 (5)(a),F.A. C.) 26-6.0423 (8)(d).F.A. C.)
DOCKE	Progress Energy - FL IT NO.: 100009-El								For Year Ended 12/31/200
Line No.	Description	(H) Actual July	(I) Actuai August	(J) Actuai September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Menth Total	(O) Ending Balance
	e Selection Additions; eneration;								
		\$0	\$0	SO	<b>\$</b> 0	\$0	50	SO	\$31,803,446
3 4	License Application Engineering, Design & Procurement	<u>د</u>	0	õ		0	ĩ	0	6
4 5	Permitting	ວັ	ő	õ	õ	ŏ	0	ŏ	õ
é	Clasring, Grading, and Excavation	õ	õ	Ď	ū	ō	õ	ő	o o
7	On-Site Construction Facilities	õ	ō	Ō	ō	ō	ō	ō	a
8	Total System Generation Site Selection Cost Additions [Note 1]	\$0	\$0	SO	\$O	\$2	\$0	ŝõ	\$31,803,446
9	Adjustments:								
10	Non-Cash Accruais	\$0	\$0	\$0	\$0	\$O	\$0	\$0	\$0
11	Joint Owner Credit	0	0	0	0	0	a	0	D
12	Other	00	0	0	0	0	0	0	0
13	Adjusted System Generation Site Selection Cost Additions [Note 2]	<b>\$</b> 17	\$0	\$0	\$0	04	<b>S</b> O	\$0	\$31,303,446
14 Jun	redictional Factor	0,93753	0.93753	0.93753	0.93753	0 93753	0.93753	0.93753	0.93753
15 Ju	risdictional Generation Sile Selection Capital Additions	\$0	<b>\$</b> C	\$0	\$0	\$0	\$0	SO	\$29,816,685
		_							
17	Line Engineering	SO	\$0	\$C	\$0	\$0	\$0	\$0	\$2,178,488
18	Substation Engineering	0	0	D	0	0	o	0	193,293
19	Clearing	o	0	0	0	Q	0	0	0
20	Other	0	50 10	0 50	0 \$0	0	0	0	1,348,039
21	Total System Transmission Site Selection Cost Additions [Note 1]	\$Q	su	50	\$0	30	\$0	SO	\$3,719,020
22	Adjustments:								
23	Non-Cash Accrueis	\$0	\$0	SC	\$0	\$0	\$0	\$Ú	<b>S</b> C
24	Joint Owner Credit	G	٥	o	0	0	a	Ð	0
25	Other	0	0	0	0	0	00	0	0
26	Adjusted System Transmission Site Selection Cost Additiona (Note 2)	\$0	\$0	\$0	\$0	\$0	<b>S</b> D	\$0	\$3,719,820
27 ju	risdictional Factor	0.70597	0 70597	0 70597	0,70597	0.70597	0 70597	© 70597	0.70597
28 Ju	risdictional Transmission Site Selection Capital Additions	\$0	SO	\$0	\$0	\$0	\$0	\$0	\$2,626,081
29 Tr	tel Jurisdictional Site Selection Cost Additions	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$32,442,766

Note 1: Unes 8 and 21 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC. Note 2: Lines 13 and 26 represent capital expenditures on a cash basis, net of joint owner billings.

Page 1 of 2

LEVY COUNTY UNITS 1 & 2

Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance

	EXPLANATION: Provide the monthly plant additions by major All Preconstruction costs also included in Si List generation related expenses separate fi	te Selection costs	or Construction	costa must be i		(	CONFIDENTIAL		[25-6.0423 (5)(c)1.a.,F.A. ( [25-6.0423 (2)(g),F.A. (.) [25-6.0423 (5)(a),F.A. (.)
OMPA									[25-6.0423 (8)(d), F.A., C.]
OCKE	Progress Energy - FL ET NO.: 100009-EI								For Year Ended: 12/31/2
	an na 1999 anns an 1999 anns an	(A)	(8)	(C)	(D)	(E)	(F)	(G)	(14)
ine Io.	Description	Beginning Balance	Actual January	Actual February	Actuel March	Actuai April	Actual May	Actual June	6 Month Total Additions
	A dear thurse in			1.551.669			······································		
	econstruction Additions:								
	ienerstion:	204 DE4 404	40 CC0 E 4E	100 404 0000	64 490 440	PO POE 406	AA 444 547	80 000 760	tal 100 004
3 ∡	License Application	\$24,951,134	\$6,569,545	(\$2,424,022)	\$4,188.646	\$2,825,425	\$2,244,537	\$2,028,750	\$15,422,081
4 5	Engineering, Design & Procurement Permating	110,684,010	0	0	0	D.	0	Û	Ö
6	Clearing, Grading, and Excavation	0	ŭ	67.330	ŏ	0	0	0	167,330
7	On-Site Construction Facilities	401,539	15,829	(247,828)	(20,153)	(25,426)	(86.827)	4,036	(362,371)
8	Total System Generation Preconstruction Cost Additions (Note 1)	\$136.036.682		12.0.0		(uu)	,		
9	Adjustmente:								
õ	Non-Cash Accruais	(\$11,691,444)							
n.	Joint Owner Credit	0	0	Q	0	0	0	0	0
12	Other	0	0	0	0	۵	0	0	٥
13	Adjusted System Generation Preconstruction Cost Additions [Note 2]	\$124.345.238							
14 Jua	ssdictional Factor	0 93753	0.93753	0.937.53	0.93753	0,93753	0.93753	0.93/53	0.93753
t5 Jui	risdictional Generation Preconstruction Capital Additions	\$116,577,391	·····			,			
16 <u> </u>	(ansmission)								
17	Line Engineering	\$2,935,350	\$341,189	\$114,606	\$507,940	\$482,177	\$203,390	5244,695	\$1,893,968
18	Substation Engineering	1,157,997	230,402	(48,135)	299,952	323,980	155,687	209,654	1,171,540
19	Clearing	Q	Û	0	0	0	0	0	0
20	Other	2,703,891	273,896	797,144	451,352	432,044	644,485	316,170	2,925.091
21	Totel System Transmission Preconstruction Cost Additions (Note 1)	\$6,797,238	\$845,467	\$563,615	\$1,269,244	\$1,238,201	\$1,003,562	\$770,510	\$5,990,599
22	Adjustments:								
23	Non-Cash Accruais	(\$1,236,616)	(\$5,438)	\$117,645	(\$320,037)	(\$566,910)	\$514,268	\$102,370	(\$158,105 <u>)</u>
24	Joint Owner Credit	٥	0	0	¢	0	C	0	0
25	Other	0	0	0	0	0	0	<u> </u>	00
26	Adjusted System Transmission Preconstruction Cost Additions (Note 2)	\$5,560,622	\$840,028	\$981.260	\$949,207	\$671,291	\$1,517,930	\$872,880	\$5,832,494
27 Ju	risdictional Factor	0.70597	0.70597	0 70597	0.70597	0.70597	0.70697	0.70 <b>59</b> 7	D 70597
28 Ju	nsdictional Transmission Preconstruction Capital Additions	\$3,925,632	3593,034	\$692,740	\$670,111	\$473,911	\$1,071,542	\$616,227	\$4,117.566

Note 1: Lines 8 and 21 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC.

Note 2: Lines 13 and 26 represent capital expenditures on a cash basis, net of joint owner billings.

#### **EXHIBIT 10** Page 2 of 2

#### LEVY COUNTY UNITS 1 & 2 Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance Final True-up Filing: Preconstruction Category - Monthly Capital Additions/Expenditures

омра	Progress Energy - FL	Selection costs	or Construction	n costs must be			CONFIDENTIA	.L.	[25-6.0423 (5)(c)1.8. F A [25-6.0423 (2)(g),F.A. C.] [25-6.0423 (5)(a),F A. C.] [25-6.0423 (6)(d),F A. C.]
JUKE	T NO.: 100009-E!								For Year Ended: 12/31/
10 ).	Description	(H) Actual July	(I) Actuel August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total	(O) Endeng Balance
1 <u>Pre</u>	construction Additions:						Dubinitia		
3	License Application	\$1,659,614	\$1,781,665	\$1,997,356	\$1,289,282	\$2,707,194	\$1 538 818	\$26,406,810	\$51.357,944
4	Engineering, Design & Procurement	2.1		4.19.65 14.60	- · · · · · · · · · · · · · · · · · · ·		01,000,010		
5	Permitting	Q	0	¢	0	Ð	Q	Q	D
	Cleaning, Grading, and Excavation	O	ü	0	0	D	(167,330)	à	ō
	On-Site Construction Facilities	11,184	(4,428)	70,315	(59,500)	70,644	0	(274,156)	127,382
	Total System Generation Preconstruction Cost Additions [Note 1]								
	Advaments:								
	Non-Cash Accrueis								
	Joint Owner Credit	C	0	O	0	0	0	0	0
	Other	Q	0	0	0	0	0	0	0
ŀ	Adjusted System Generation Preconstruction Cost Additions (Note 2)								
Ju	isdectional Factor	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
5 Јиг	isdictional Generation Preconstruction Capital Additions								
5 <u> </u>	<u>arsmission</u>								
	Line Engineering	\$160,421	\$227,135	\$270,411	\$261,793	\$512,672	\$175,299	\$3,501,699	\$6,437,049
	Substation Engineering	183,863	240,325	428,800	486,935	422,919	(295,544)	2,638,838	3,796,835
	Clearing	0	Û	0	Û	0	0	0	ą
	Other	362,184	250,686	414,792	482,891	323,037	11 437	4,870,120	7,574,011
	Total System Transmission Preconstruction Cost Additions (Note 1)	\$703,458	\$718,*48	\$1,114,003	\$1,231.619	\$1,258,628	(\$8,808)	\$11,010,657	\$17,807,895
	Adjustments:								
	Non-Cash Accruais	\$100,876	(\$95,025)	\$86,376	(\$214,135)	(\$339,538)	\$76,388	(\$535 363)	(\$1,771,979)
	Jaint Owner Credit	Ó	ດ່	0	O	0	Ç	0	0
	Other		0	0	0	0	0	Q	0
	Adjusted System Transmission Preconstruction Cost Additions [Note 2]	\$815,144	\$623,123	\$1,200,379	\$1,017.484	\$919,090	\$67,550	\$10,475,294	\$16,035,916
Jur	isdictional Factor	0.70597	0.7(597	0 70597	0.70597	0.70597	0.70597	0.70597	0.70597
Jur	sdictional Transmission Preconstruction Capital Additions	\$575,467	\$439,906	\$847,432	\$718,313	\$648,850	\$47,709	\$7,395,243	\$11,320,876

Note 1: Lines 8 and 21 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC. Note 2: Lines 13 and 26 represent capital expenditures on a cash basis, net of joint owner billings.

#### **EXHIBIT 11** Page 1 of 2

COMPA		Selection costs or I	Preconstruction	costs must be					[25-6.0423 (5)(c)1.a.,F.A. C.] [25-6.0423 (2)(I),F.A. C.] [25-6.0423 (5)(D),F.A. C.] [25-6.0423 (6)(d),F.A. C.]
DOCKE	Prograss Energy - FL TNO.: 10009-EI								For Year Ended 12/31/200
Line Na.	Description	(A) Beginning Balance	(8) Actual January	(C) Actual February	(D) Actual March	(E) Actue: April	(F) Actual May	(G) Actual Ju∩≎	(H) 6 Month Total Additions
1 <u>Co</u>	nstruction Additions:								
2 <u>G</u>	eneration;								
3	Reel Estate Acquisitions	\$52,414,495	\$330,363	(\$330,000)	\$0	\$0	\$0	\$0	\$363
4	Project Management	0	0	0	Ó	0	D	0	0
5	Permanent StafbTraining	Ö	C	0	0	0-	0	0	C
6	Site Preparation	0	Ċ	0	0	0	0	C	õ
7	On-Site Construction Facilities	16,991	0	Ō	0	ō	ā	ċ	ō
8	Power Block Engineering, Procurement, etc.	Q	0	0	0	0	ō	ō	ō
9	Non-Power Block Engineering, Procurement, etc.	0	o	0	0	ŏ	Ď	õ	ä
10	Total System Generation Preconstruction Cost Additions [Note 1]	\$52,431,478	\$330,363	(\$330,000)	\$0	63	\$0	\$0	\$363
11	Adjustments;								
12	Non-Cash Accruais	(\$76 447)	( <b>\$267</b> ,538)	\$334,690	(\$7,539)	\$8,377	\$8,457	50	\$76,447
13	Joint Dwner Credit	0	0	0	0	0	Q	0	Ō
14 15	Other Adjusted System Generation Construction Cost Additions (Note 2)	0 \$52,355,029	0 \$62,825	\$4,690	0 (\$7,539)	0 \$8,377	3 58 457	0\$0	\$76,610
16 Jur	isdictional Factor	0,93753	0.93753	0.93753	0.93753	0.93753	0.93753	0,93753	0.93753
17 Jur	isdictional Generation Construction Capital Additions	\$49,084,410	\$58,900	\$4,397	(\$7,068)	\$7,E54	\$7,928	30	\$72,011
16 <u>T</u> /	anamisajon;								
19	Line Engineering	\$0	SO	\$0	\$D	\$0	£0	\$0	50
20	Substation Engineering	Q	D	Ó	D.	0	Q	955	955
21	Real Estate Acquisition	11,935,875	15,302	6,122	7,000,445	259	610	60	7.022.798
22	Line Construction	0	o	Û	۵	0	Ċ	0	0
23	Substation Construction	э	0	C	0	0	C	9	Q
24	Other	(10,760)	0	107,597	(\$7,830)	19	0	652	50,638
25	Total System Transmission Preconstruction Cost Additions (Note 1)	\$11,925,095	\$15,302	\$113,719	\$5,942,815	\$278	\$610	\$1,667	\$7,074,391
25	Adjustments;								
27	Non-Cash Accruais	(\$15,555)	(\$15.255)	\$18,313	(\$30 514)	\$67,705	\$306	(\$965)	\$39,600
28	Joint Owner Credit	0	C	0	C	0	٥	0	0
29 30	Other Adjusted System Transmission Preconstruction Cost Additions [Note 2]	0 \$1,909,540	<u> </u>	0 \$132,032	0 \$5,912,301	0 \$67,983	0 \$918	0 \$712	0 \$7,113,991
31 Jur	sdictional Factor	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597
32 Jun	edictional Transmission Construction Capital Additiona	\$8,407,775	\$33	\$93,210	\$4,879,877	\$47,994	\$647	\$503	\$5,022,254
						• • • • • •			
	ai Jurisdictional Construction Cost Additions	\$57,492,188	\$58,934	\$97,607	\$4,872,809	\$55.846	\$8,575	\$503	\$5,094,275

LEVY COUNTY UNITS 1 & 2

Note 1: Lones 10 and 25 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC. Note 2: Lines 15 and 30 represent capital expenditures on a cash basis, net of joint owner billings.

#### **EXHIBIT 11** Page 2 of 2

icheal	ile T-6 3 Final True-up Filing:	Construction C	ategory - Moni	hly Capital Add	itions/Expendi	tures			
	EXPLANATION Provide the monthly plant additions by major All Construction orats also included in Site S List generation related expenses separate for	election costs or	Preconstruction	r costs must be i					[25-6.0423 (5Xc)1.a.,F.A.) [25-6.0423 (2Xi),F.A. C.] [25-6.0423 (5Xb),F.A. C.]
OMP/									[25-6.0423 (8)(d, F.A. C.)
	Progress Energy - FL								, ·- ··/,··· · · ,
OCKE	ET NO.:								For Year Ended: 12/31/20
	100009-Ei	(H)					(1.4)	<b>ZN</b> 21	
ne		(D) Actual	(i) Actuai	(J) Actual	(K) Actual	(L) Actual	(M) Actuel	(N) 12 Month	(0) Ending
2	Description	July	August	September	October	November	December	Total	Batance
	enstruction Additions;								
3_9	Real Estate Acquisitions	60	\$0	\$0	**	эл,	A		
d d	Project Maragement	\$0 0	40 0	0 20	\$0 0	3D D	\$101,429 0	\$101,792	\$52,516,267
5	Permanent Staff/Training	0	ŏ	0	0	0	0	0	0
ŝ	Site Preparation	0	0	ů o	0	ŏ	ů	0	0
,	On-Site Construction Facilities	0	ő	ŏ	4	ő	U a	-	-
3	Power Block Engineering, Procurement, etc	0	ŏ	Ó	0	0	0	0 2	16,981
ś	Non-Power Block Engineering, Procurement, etc.	С	0	ő	0	ů Š	*	Ŭ	Q
>	Total System Generation Preconstruction Cost Additions (Note 1)	\$0	\$0	<u></u>	\$D		0 \$101,429	0 \$101,792	\$52,533,258
۱ ~	Adjustments:								
2	Non-Cesh Accrusis	\$0	\$0	\$ <u>0</u>	\$C	\$0	50	\$76,447	(\$1)
3	Joint Owner Credit	0	¢	0	C.	0	0	Û	Q
4 5	Other	0	0	0	0	0	0	<u>a</u>	0
,	Adjusted System Generation Construction Cost Additions (Note 2)	\$0	\$0	\$0	\$0	\$0	\$101,429	\$178.239	\$52,533,268
8 Ju	fisdictional Factor	0.93753	0 93753	0.93753	0.93753	0.93753	0.93753	0.93763	0.93753
7 Ju	risdictional Generation Construction Capital Additions	\$0	\$0	\$0	30	\$0	\$95,093	\$167.104	\$49,251,514
0 <u> </u>	Cananisation:								
3	Line Engineering	\$0	\$0	\$Ĵ	\$0	\$0	\$O	50	\$0
)	Substation Engineering	345	19,031	1,789	9,004	27,876	٥	59.000	59,000
!	Real Estate Acquisition	135	60	255	2,173	7,408	(5,248,833)	1,783 996	13,719,871
2	Line Construction	a	o	o	0	0	0	0	0
3	Substation Construction	0	284,940	270,424	155,176	212,165	15,910	938.615	938,615
4	Other		123,768	83,842	91,158	122,307	98,683	570,768	569,978
5	Total System Transmission Preconstruction Cost Addisons (Note 1)	\$842	\$427,799	\$356.310	\$257,511	\$369,756	(\$5,134,240)	\$3,352,369	\$15,277,464
5	Adjustments:					•			
7	Non-Cash Accruais	(\$345)	(\$302,947)	(\$151,809)	\$250,463	(\$150,929)	\$55,630	(\$260,337)	(\$275,892)
3	Joint Owner Credit	0	Ō	0	0	0	0	0	0
<b>?</b>	Other	. 0	ō	ō	ō	ā	õ	õ	ŭ
,	Adjusted System Transmission Preconstruction Cost Additions [Note 2]	\$497	\$124 652	\$204.501	\$507,974	\$218,827	(\$5,078,610)	\$3.092,032	\$15,001,572
របា	radictional Factor	0.70597	0 70597	0 70697	0.70597	0.7059*	0.70597	0.70597	0,70 <del>5</del> 97
Jur	isdictional Transmission Construction Capital Additions	\$351	\$88,142	\$144,372	\$358,614	\$154,485	(\$3,585,347)	\$2,182,882	\$10.590,660
L Tol	al Jurisdictional Construction Cost Additiona	\$351	\$88,142	\$144,372	\$358,614	\$154,485	(\$3,490,254)	\$2,349,966	860 B42 174
		( QLQ	160, 146	4144.0f.Z	0000014	31-34,400	[33,400,204]	a2,349,300	\$59,842,174

(Lines 17 + 32)

Note 1: Lines 10 and 25 represent capital expenditures on an accrual basis, gross of joint owner billings and exclude AFUDC. Note 2: Lines 15 and 30 represent capital expenditures on a cash basis, net of joint owner billings.