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

August 28, 2020

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

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

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2021 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Christopher A. Menendez and Exhibit Nos. ___ (CAM-5) and ___(CAM-6);
- Direct Testimony of Kim Spence McDaniel;
- Direct Testimony of Timothy Hill; and
- Direct Testimony of Jeffrey Swartz and Exhibit No. ___(JS-1).

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

Respectfully,

s/Matthew R. Bernier

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

MRB/cmw
Enclosures

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 20200007-EI
	Dated: August 28, 2020

DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2021 ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS

Duke Energy Florida, LLC ("DEF" or the "Company"), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause ("ECRC") factors for the period January 2021 to December 2021. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of $6,304,739. This consists of the final true-up under-recovery of $1,792,439 for the period from January 2019 through December 2019 and an estimated true-up over-recovery of $8,097,179 for the current period of January 2020 through December 2020. Documentation supporting the total true-up over-recovery is provided in the testimony of Christopher A. Menendez and Exhibit No. __ (CAM-3) submitted on July 31, 2020, and Mr. Menendez's testimony and Exhibit No. __ (CAM-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2020 through December 2020 are presented in the July 31, 2020, pre-filed testimonies of Timothy Hill, Kim McDaniel, and Jeffrey Swartz.

2. As explained in Mr. Menendez's testimony submitted with this Petition and shown on Form 42-1P, Line 5 of Mr. Menendez's Exhibit No. __ (CAM-5), the total projected jurisdictional capital and O&M costs for the period January 2021 through December 2021 are $38,447,970. Projected costs for specific ECRC programs for the period January 2021 through

December 2021 are presented in the pre-filed testimonies of Mr. Hill, Ms. McDaniel, Mr. Menendez and Mr. Swartz, submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2021 to December 2021, which are designed to recover the 2019 final true-up, 2020 actual/estimated true-up, and projected 2021 costs, are presented for the Commission's review and approval in Mr. Menendez's testimony and supporting exhibits submitted with this Petition.

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

WHEREFORE, DEF respectfully requests that the Commission approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2021 through December 2021 as set forth in the testimony and supporting exhibits of Mr. Menendez filed contemporaneously with this Petition.

This 28th day of August, 2020.

Respectfully submitted,

/s/Matthew R. Bernier

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CERTIFICATE OF SERVICE

Docket No. 20200007-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 28th day of August, 2020.

/s/ Matthew R. Bernier
Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER A. MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

August 28, 2020

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20200007-EI?

A. Yes. I provided direct testimony on April 1, 2020, and July 31, 2020.

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

A. No.

Q. What is the purpose of your testimony?

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

requirements and Environmental Cost Recovery Clause ("ECRC") factors for customer billings for the period January 2021 through December 2021. My testimony also addresses capital and O&M expenses for DEF's environmental compliance activities for the year 2021.

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

A. Yes. I am sponsoring the following exhibits:

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

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

- Ms. McDaniel will co-sponsor Forms 42-5P pages 1-4, 6 and 8-20.
- Mr. Swartz and Ms. McDaniel will co-sponsor Form 42-5P page 7.
- Mr. Swartz will co-sponsor Form 42-5P pages 21 and 22.
- Mr. Hill will co-sponsor Form 42-5P page 23.

Q. Please summarize your testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.097 cents per kWh which includes projected jurisdictional capital and O&M revenue requirements for the period January 2021 through December 2021 of approximately $44.7 million associated with a total of 18 environmental projects,

and a true-up over-recovery provision of approximately $6.3 million from prior periods. My testimony also supports that projected environmental expenditures for 2021 are appropriate for recovery through the ECRC.

Q. What is the total recoverable revenue requirement for the period January 2021 through December 2021?

A. The total recoverable revenue requirement including true-up amounts and revenue taxes is approximately $38.4 million as shown on Form 42-1P line 5 of Exhibit No. __(CAM-5).

Q. What is the total true-up to be applied for the period January 2021 through December 2021?

A. The total true-up applicable to this period is an over-recovery of approximately $6.3 million. This amount consists of the final true-up under-recovery of approximately $1.8 million for the period January 2019 through December 2019, and an estimated true-up over-recovery of approximately $8.1 million for the current period of January 2020 through December 2020. The detailed calculation supporting the 2020 estimated true-up was provided on Forms 42-1E through 42-8E of Exhibit No. __ (CAM-3) filed with the Commission on July 31, 2020.

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

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

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

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

The recovery of sulfur dioxide (SO_2) Emission Allowances (Project 5) was previously approved in Order No. PSC-1995-0450-FOF-EI, however, the costs were moved to the ECRC docket from the Fuel docket beginning January 1, 2004 at the request of Staff to be consistent with the other Florida investor owned utilities.

CAIR was replaced by the Cross-State Air Pollution Rule on January 1, 2015. Consistent with Order No. PSC-2011-0553-FOF-EI, DEF treated the costs associated with unusable NOx emission allowances as a regulatory asset and

amortized it over three (3) years, beginning January 1, 2015, until fully recovered December 31, 2017, with a return on the unamortized investment.

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

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

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

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

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

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

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

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

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

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

The Mercury & Air Toxic Standards (MATS) Program (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously approved in Order Nos. PSC-2011-0553-FOF-EI, PSC-2012-0432-PAA-EI and PSC-2014-0173-PAA-EI.

The Coal Combustion Residual (CCR) Rule (Project 18) was previously approved in Order No. PSC-2015-0536-FOF-EI, Order No. PSC-2018-0594-FOF-EI, and Order No. PSC-2019-0500-FOF-EI.

Q. Does DEF's Weighted Average Cost of Capital ("WACC") comply with Order No. PSC-2020-0165-PAA-EU?

A. Yes. The WACC complies with the Amended Unopposed Joint Motion to Modify Order No. PSC-2012-0425-PAA-EU regarding Weighted Average Cost of Capital Methodology approved May 20, 2020 in Docket No. 20200118-EU, Order No. PSC-2020-0165-PAA-EU.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2021?

A. Yes. Form 42-2P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional O&M cost estimates for these projects of approximately $21.2 million.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2021?

A. Yes. Form 42-3P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional capital cost estimates for these projects of approximately $23.5 million. Form 42-4P pages 1 through 18 show detailed calculations of these costs.

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

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

Q. What are the total projected jurisdictional costs for environmental compliance projects for the year 2021?

A. The total jurisdictional capital and O&M costs to be recovered through the ECRC are approximately $44.7 million. The costs are calculated on Form 42-1P line 1c of Exhibit No. __ (CAM-5).

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

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

Q. What are DEF's proposed 2021 ECRC billing factors by the various rate classes and delivery voltages?

A. The calculation of DEF's proposed ECRC factors for 2021 customer billings is shown on Form 42-7P in Exhibit No. __(CAM-5) as follows:

RATE CLASS	ECRC FACTORS
Residential	0.099 cents/kWh
General Service Non-Demand	
@ Secondary Voltage	0.098 cents/kWh
@ Primary Voltage	0.097 cents/kWh
@ Transmission Voltage	0.096 cents/kWh
General Service 100% Load Factor	0.095 cents/kWh
General Service Demand	
@ Secondary Voltage	0.096 cents/kWh
@ Primary Voltage	0.095 cents/kWh
@ Transmission Voltage	0.094 cents/kWh
Curtailable	
@ Secondary Voltage	0.091 cents/kWh
@ Primary Voltage	0.090 cents/kWh
@ Transmission Voltage	0.089 cents/kWh
Interruptible	
@ Secondary Voltage	0.093 cents/kWh
@ Primary Voltage	0.092 cents/kWh
@ Transmission Voltage	0.091 cents/kWh
Lighting	0.091 cents/kWh

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

A. DEF is requesting that its proposed ECRC billing factors be effective with the first bill group for January 2021 and continue through the last bill group for December 2021.

Q. Does this conclude your testimony?

A. Yes.

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

January 2021 - December 2021
Calculation of Projected Period Amount

Docket No. 20200007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2021 - December 2021

Line		Energy ($)	Transmission Demand ($)	Distribution Demand ($)	Production Demand ($)	Total ($)
1	Total Jurisdictional Rev Req for the Projected Period					
a	Projected O&M Activities (Form 42-2P, Lines 7 through 9)	$20,913,665	$2,106	$600	$281,889	$21,198,260
b	Projected Capital Projects (Form 42-3P, Lines 7 through 9)	20,120,846	0	1,003	3,404,938	23,526,787
c	Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	41,034,511	2,106	1,603	3,686,827	44,725,047
2	True-up for Estimated Over/(Under) Recovery for the Current Period January 2020 - December 2020 (Form 42-2E, Line 5 + 6 + 10)	7,621,521	9,242	261	466,155	8,097,179
3	Final True-up for the Period January 2019 - December 2019 (Form 42-1A, Line 3)	(1,950,382)	89,390	153,970	(85,418)	(1,792,439)
4	Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2021 - December 2021 (Line 1 - Line 2 - Line 3)	35,363,372	(96,526)	(152,629)	3,306,090	38,420,307
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	$35,388,833	($96,595)	($152,739)	$3,308,471	$38,447,970

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2021 - December 2021

O&M Activities
(in Dollars)

Line	Description	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	O&M Activities - System													
1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	$500	$500	$500	$500	$500	$500	$0	$0	$0	$0	$0	$0	$3,000
1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOx Emissions Allowances - Energy	1,193	757	933	447	823	903	936	925	825	837	830	503	9,913
6	Phase II Cooling Water Intake 316(b) - Base	0	0	0	0	5,000	0	0	0	0	0	0	0	5,000
6a	Phase II Cooling Water Intake 316(b) - Intm	0	0	0	0	5,000	0	0	0	0	0	25,000	0	30,000
7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River - Base	907,575	1,420,049	1,020,264	858,102	1,118,516	1,118,780	1,380,202	1,063,061	1,063,077	1,063,093	1,013,110	1,369,784	13,395,613
7.4	CAIR/CAMR Crystal River - Energy	549,892	350,033	589,001	375,660	536,960	668,172	752,890	788,540	655,617	632,671	396,471	0	6,295,908
7.4	CAIR/CAMR Crystal River - A&G	5,782	5,782	5,955	6,134	6,318	6,508	6,703	6,904	7,111	7,325	7,544	7,771	79,837
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,800,000
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Arsenic Groundwater Standard - Base	57,500	52,500	52,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	275,000
9	Sea Turtle - Coastal Street Lighting - Distrib	50	50	50	50	50	50	50	50	50	50	50	50	600
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	0	0	11,100	0	0	0	11,100	9,300	0	0	0	31,500
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	15,000	15,000	15,000	5,000	5,000	5,000	5,000	50,000	50,000	65,000	65,000	65,000	360,000
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Coal Combustion Residual (CCR) Rule - Energy	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	278,000
2	Total O&M Activities - Recoverable Costs	$1,710,659	$2,017,838	$1,857,370	$1,442,660	$1,863,834	$1,985,580	$2,331,448	$2,106,247	$1,971,646	$1,954,642	$1,693,672	$1,628,775	$22,564,371
3	Recoverable Costs Allocated to Energy	739,252	538,956	778,101	565,374	715,950	847,242	931,993	1,023,732	888,909	871,674	635,468	238,670	8,775,321
4	Recoverable Costs Allocated to Demand - Transm	500	500	500	500	500	500	0	0	0	0	0	0	3,000
	Recoverable Costs Allocated to Demand - Distrib	50	50	50	50	50	50	50	50	50	50	50	50	600
	Recoverable Costs Allocated to Demand - Prod-Base	965,075	1,472,549	1,072,764	870,602	1,136,016	1,131,280	1,392,702	1,075,561	1,075,577	1,075,593	1,025,610	1,382,284	13,675,613
	Recoverable Costs Allocated to Demand - Prod-Intm	0	0	0	0	5,000	0	0	0	0	0	25,000	0	30,000
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Costs Allocated to Demand - A&G	5,782	5,782	5,955	6,134	6,318	6,508	6,703	6,904	7,111	7,325	7,544	7,771	79,837
5	Retail Energy Jurisdictional Factor	0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7	Jurisdictional Energy Recoverable Costs (A)	720,789	524,100	745,261	542,875	671,102	801,995	890,500	977,550	848,184	830,594	612,072	231,703	8,396,725
8	Jurisdictional Demand Recoverable Costs - Transm (B)	351	351	351	351	351	351	0	0	0	0	0	0	2,106
	Jurisdictional Demand Recoverable Costs - Distrib (B)	50	50	50	50	50	50	50	50	50	50	50	50	600
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	896,410	1,367,777	996,437	808,658	1,055,188	1,050,790	1,293,611	999,035	999,049	999,065	952,638	1,283,934	12,702,592
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	0	0	0	0	3,635	0	0	0	0	0	18,176	0	21,811
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdictional Demand Recoverable Costs - A&G (B)	5,390	5,390	5,552	5,718	5,890	6,067	6,249	6,436	6,629	6,828	7,033	7,244	74,426
9	Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	$1,622,990	$1,897,668	$1,747,651	$1,357,652	$1,736,216	$1,859,253	$2,190,410	$1,983,071	$1,853,912	$1,836,537	$1,589,969	$1,522,931	$21,198,260

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2021 - December 2021

Capital Investment Projects-Recoverable Costs
(in Dollars)

Form 42-3P

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)

Line		Description	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1		Investment Projects - System (A)													
	3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	4.1	Above Ground Tank Secondary Containment - Peaking	69,849	69,646	69,440	69,234	69,030	68,826	68,621	68,416	68,213	62,574	62,405	62,234	808,489
	4.2	Above Ground Tank Secondary Containment - Base	18,470	18,450	18,431	18,412	18,392	18,373	18,354	18,335	18,315	18,296	18,276	18,257	220,361
	4.3	Above Ground Tank Secondary Containment - Intm	1,990	1,986	1,982	1,980	1,976	1,972	1,969	1,965	1,962	1,959	1,955	1,951	23,647
	5	SO2/NOX Emissions Allowances - Energy	21,282	21,275	21,270	21,265	21,261	21,256	21,249	21,243	21,238	21,232	21,227	21,222	255,020
	6	Phase II Cooling Water Intake 316(b) - Base	90,259	90,166	90,071	89,977	89,884	89,790	89,697	89,603	89,510	89,416	89,322	89,229	1,076,924
	6.1	Phase II Cooling Water Intake 316(b) - Base - Bartow	0	0	0	0	0	0	0	0	0	0	0	0	0
	6.2	Phase II Cooling Water Intake 316(b) - Intermediate - Anclote	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.2	CAIR/CAMR - Peaking	18,490	18,418	18,346	18,274	18,200	18,132	18,058	17,985	17,913	9,112	9,098	9,084	191,111
	7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.4	CAIR/CAMR Crystal River AFUDC - Base	666,833	666,107	665,380	664,654	663,925	663,200	662,472	661,747	661,019	660,291	659,565	658,838	7,954,031
	7.4	CAIR/CAMR Crystal River AFUDC - Energy	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	41,106
	7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	9	Sea Turtle - Coastal Street Lighting -Distrib	82	82	82	83	83	85	85	85	85	85	85	85	1,007
	10.1	Underground Storage Tanks - Base	1,181	1,179	1,177	1,175	1,173	1,171	1,169	1,167	1,166	1,163	1,162	1,159	14,042
	10.2	Underground Storage Tanks - Intm	543	542	540	539	538	536	535	534	532	531	530	528	6,428
	11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
	11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
	15.1	Effluent Limitation Guidelines CRN (ELG) - Base	22,830	22,794	22,758	22,721	22,686	22,650	22,613	22,577	22,541	22,505	22,469	22,433	271,577
	16	National Pollutant Discharge Elimination System (NPDES) - Intm	112,079	111,842	111,607	111,372	111,136	110,900	110,665	110,429	110,194	109,959	109,722	109,487	1,329,392
	17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	27,683	27,640	27,596	27,553	27,508	27,465	27,422	27,378	27,335	27,291	27,248	27,204	329,327
	17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion -	1,047,848	1,046,247	1,044,647	1,043,046	1,041,446	1,039,845	1,038,245	1,036,645	1,035,044	1,033,444	1,031,842	1,030,242	12,468,535
	17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	18	Coal Combustion Residual (CCR) Rule - Base	12,568	12,837	13,107	13,377	13,647	16,854	16,968	16,943	16,918	16,894	16,870	16,846	183,829
2		Total Investment Projects - Recoverable Costs	$2,115,413	$2,112,637	$2,109,860	$2,107,088	$2,104,311	$2,104,481	$2,101,548	$2,098,478	$2,095,411	$2,078,177	$2,075,201	$2,072,224	$25,174,826
3		Recoverable Costs Allocated to Energy	1,100,238	1,098,587	1,096,938	1,095,289	1,093,640	1,091,991	1,090,341	1,088,691	1,087,042	1,085,392	1,083,742	1,082,093	13,093,989
		Recoverable Costs Allocated to Distribution Demand	82	82	82	83	83	85	85	85	85	85	85	85	1,007
4		Recoverable Costs Allocated to Demand - Production - Base	812,141	811,533	810,924	810,316	809,707	812,038	811,273	810,372	809,469	808,565	807,664	806,762	9,720,764
		Recoverable Costs Allocated to Demand - Production - Intermediate	114,612	114,370	114,129	113,891	113,650	113,408	113,169	112,928	112,688	112,449	112,207	111,966	1,359,467
		Recoverable Costs Allocated to Demand - Production - Peaking	88,339	88,064	87,786	87,508	87,230	86,958	86,679	86,401	86,126	71,686	71,503	71,318	999,600
5		Retail Energy Jurisdictional Factor	0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
		Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6		Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
		Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
		Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
7		Jurisdictional Energy Recoverable Costs (B)	1,072,761	1,068,305	1,050,643	1,051,703	1,025,133	1,033,674	1,041,799	1,039,578	1,037,241	1,034,240	1,043,842	1,050,505	12,549,423
		Jurisdictional Demand Recoverable Costs - Distribution (B)	82	82	82	83	83	85	85	85	85	85	85	85	1,003
8		Jurisdictional Demand Recoverable Costs - Production - Base (C)	754,357	753,792	753,227	752,662	752,096	754,261	753,551	752,714	751,875	751,036	750,199	749,361	9,029,132
		Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	83,326	83,150	82,975	82,802	82,627	82,451	82,277	82,102	81,928	81,754	81,578	81,403	988,373
		Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	84,738	84,475	84,208	83,941	83,675	83,414	83,146	82,879	82,616	68,764	68,589	68,411	958,856
9		Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	$1,995,265	$1,989,804	$1,971,134	$1,971,191	$1,943,614	$1,953,885	$1,960,858	$1,957,358	$1,953,744	$1,935,878	$1,944,292	$1,949,764	$23,526,787

Notes:

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Peaking (Project 4.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements (G)			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	$8,661,298	
3	Less: Accumulated Depreciation		(3,722,267)	(3,747,843)	(3,773,419)	(3,798,995)	(3,824,571)	(3,850,147)	(3,875,723)	(3,901,299)	(3,926,875)	(3,952,451)	(3,978,027)	(4,003,603)	(4,029,179)	
3a	Regulatory Asset Balance (G)		$49,060	$43,609	$38,158	$32,707	$27,256	$21,804	$16,353	$10,902	$5,451	$0	$0	$0	$0	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$4,988,091	$4,957,063	$4,926,036	$4,895,009	$4,863,982	$4,832,955	$4,801,928	$4,770,901	$4,739,874	$4,708,847	$4,683,271	$4,657,695	$4,632,119	
6	Average Net Investment			$4,972,577	$4,941,550	$4,910,523	$4,879,496	$4,848,469	$4,817,442	$4,786,414	$4,755,387	$4,724,360	$4,696,059	$4,670,483	$4,644,907	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		7,571	7,524	7,476	7,428	7,382	7,335	7,288	7,241	7,194	7,151	7,111	7,072	87,773
	b. Equity Component Grossed Up For Taxes	6.10%		25,259	25,103	24,945	24,787	24,629	24,472	24,314	24,156	24,000	23,855	23,726	23,594	292,840
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			25,576	25,576	25,576	25,576	25,576	25,576	25,576	25,576	25,576	25,576	25,576	25,576	306,912
	b. Amortization (G)			5,451	5,451	5,451	5,451	5,451	5,451	5,451	5,451	5,451	0	0	0	49,060
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)			5,992	5,992	5,992	5,992	5,992	5,992	5,992	5,992	5,992	5,992	5,992	5,992	71,904
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$69,849	$69,646	$69,440	$69,234	$69,030	$68,826	$68,621	$68,416	$68,213	$62,574	$62,405	$62,234	$808,489
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$69,849	$69,646	$69,440	$69,234	$69,030	$68,826	$68,621	$68,416	$68,213	$62,574	$62,405	$62,234	$808,489
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)			0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			67,002	66,807	66,610	66,412	66,216	66,021	65,824	65,627	65,433	60,023	59,861	59,697	775,535
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$67,002	$66,807	$66,610	$66,412	$66,216	$66,021	$65,824	$65,627	$65,433	$60,023	$59,861	$59,697	$775,535

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11
(G) Project 4.1d to be amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	$2,365,947	
3	Less: Accumulated Depreciation		(59,908)	(62,838)	(65,768)	(68,698)	(71,628)	(74,558)	(77,488)	(80,418)	(83,348)	(86,278)	(89,208)	(92,138)	(95,068)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$2,306,039	$2,303,109	$2,300,179	$2,297,249	$2,294,319	$2,291,389	$2,288,459	$2,285,529	$2,282,599	$2,279,669	$2,276,739	$2,273,809	$2,270,879	
6	Average Net Investment			$2,304,574	$2,301,644	$2,298,714	$2,295,784	$2,292,854	$2,289,924	$2,286,994	$2,284,064	$2,281,134	$2,278,204	$2,275,274	$2,272,344	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		3,509	3,504	3,500	3,496	3,491	3,487	3,482	3,478	3,473	3,469	3,464	3,460	41,813
	b. Equity Component Grossed Up For Taxes	6.10%		11,707	11,692	11,677	11,662	11,647	11,632	11,618	11,603	11,588	11,573	11,558	11,543	139,500
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)			324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$18,470	$18,450	$18,431	$18,412	$18,392	$18,373	$18,354	$18,335	$18,315	$18,296	$18,276	$18,257	$220,361
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$18,470	$18,450	$18,431	$18,412	$18,392	$18,373	$18,354	$18,335	$18,315	$18,296	$18,276	$18,257	$220,361
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			17,156	17,137	17,120	17,102	17,083	17,066	17,048	17,030	17,012	16,994	16,976	16,958	204,682
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$17,156	$17,137	$17,120	$17,102	$17,083	$17,066	$17,048	$17,030	$17,012	$16,994	$16,976	$16,958	$204,682

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	$290,297	
3	Less: Accumulated Depreciation		($91,686)	(92,211)	(92,736)	(93,261)	(93,786)	(94,311)	(94,836)	(95,361)	(95,886)	(96,411)	(96,936)	(97,461)	(97,986)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)		$198,611	$198,086	$197,561	$197,036	$196,511	$195,986	$195,461	$194,936	$194,411	$193,886	$193,361	$192,836	$192,311	
6	Average Net Investment			$198,349	$197,824	$197,299	$196,774	$196,249	$195,724	$195,199	$194,674	$194,149	$193,624	$193,099	$192,574	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		302	301	300	300	299	298	297	296	296	295	294	293	3,571
	b. Equity Component Grossed Up For Taxes	6.10%		1,008	1,005	1,002	1,000	997	994	992	989	986	984	981	978	11,916
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)			155	155	155	155	155	155	155	155	155	155	155	155	1,860
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,990	$1,986	$1,982	$1,980	$1,976	$1,972	$1,969	$1,965	$1,962	$1,959	$1,955	$1,951	$23,647
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$1,990	$1,986	$1,982	$1,980	$1,976	$1,972	$1,969	$1,965	$1,962	$1,959	$1,955	$1,951	$23,647
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			1,447	1,444	1,441	1,440	1,437	1,434	1,432	1,429	1,426	1,424	1,421	1,418	17,192
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,447	$1,444	$1,441	$1,440	$1,437	$1,434	$1,432	$1,429	$1,426	$1,424	$1,421	$1,418	$17,192

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0158150 SO_2 Emission Allowance Inventory		$3,223,685	$3,222,773	$3,222,016	$3,221,083	$3,220,636	$3,219,813	$3,218,910	$3,217,973	$3,217,048	$3,216,223	$3,215,387	$3,214,557	$3,214,053	$3,214,053
	b. 0254020 Auctioned SO_2 Allowance		$281	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0158170 NOx Emission Allowance Inventory		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital		$3,223,966	$3,222,773	$3,222,016	$3,221,083	$3,220,636	$3,219,813	$3,218,910	$3,217,973	$3,217,048	$3,216,223	$3,215,387	$3,214,557	$3,214,053	$3,214,053
3	Average Net Investment			$3,223,369	$3,222,395	$3,221,550	$3,220,860	$3,220,224	$3,219,361	$3,218,442	$3,217,511	$3,216,636	$3,215,805	$3,214,972	$3,214,305	
4	Return on Average Net Working Capital Balance (B)															
	a. Debt Component	1.83%		4,908	4,906	4,905	4,904	4,903	4,902	4,900	4,899	4,898	4,896	4,895	4,894	58,810
	b. Equity Component Grossed Up For Taxes	6.10%		16,374	16,369	16,365	16,361	16,358	16,354	16,349	16,344	16,340	16,336	16,332	16,328	196,210
5	Total Return Component (C)			$21,282	$21,275	$21,270	$21,265	$21,261	$21,256	$21,249	$21,243	$21,238	$21,232	$21,227	$21,222	255,020
6	Expense Dr (Cr)															
	a. 0509030 SO_2 Allowance Expense			$912	$757	$933	$447	$823	$903	$936	$925	$825	$837	$830	$503	9,632
	b. 0407426 Amortization Expense			281	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0 509212 NOx Allowance Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (D)			1,193	757	933	447	823	903	936	925	825	837	830	503	9,913
8	Total System Recoverable Expenses (Lines 5 + 7)			$22,475	$22,032	$22,203	$21,712	$22,084	$22,159	$22,185	$22,168	$22,063	$22,069	$22,057	$21,725	264,933
	a. Recoverable costs allocated to Energy			$22,475	$22,032	$22,203	$21,712	$22,084	$22,159	$22,185	$22,168	$22,063	$22,069	$22,057	$21,725	264,933
	b. Recoverable costs allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	Energy Jurisdictional Factor			0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
10	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (E)			$21,913	$21,425	$21,266	$20,848	$20,701	$20,975	$21,198	$21,168	$21,052	$21,029	$21,245	$21,091	253,911
12	Retail Demand-Related Recoverable Costs (F)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 21,913	$ 21,425	$ 21,266	$ 20,848	$ 20,701	$ 20,975	$ 21,198	$ 21,168	$ 21,052	$ 21,029	$ 21,245	$ 21,091	$ 253,911

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 5 is reported on Capital Schedule
(D) Line 7 is reported on O&M Schedule
(E) Line 8a x Line 9
(F) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base (Project 6)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			11,453,608	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$0	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	11,453,608	
3	Less: Accumulated Depreciation		0	(14,183)	(28,366)	(42,549)	(56,732)	(70,915)	(85,098)	(99,281)	(113,464)	(127,647)	(141,830)	(156,013)	(170,196)	
4	CWIP - Non-Interest Bearing		11,453,608	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$11,453,608	$11,439,425	$11,425,242	$11,411,059	$11,396,876	$11,382,693	$11,368,510	$11,354,327	$11,340,144	$11,325,961	$11,311,778	$11,297,595	$11,283,412	
6	Average Net Investment			$11,446,517	$11,432,334	$11,418,151	$11,403,968	$11,389,785	$11,375,602	$11,361,419	$11,347,236	$11,333,053	$11,318,870	$11,304,687	$11,290,504	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		17,428	17,407	17,385	17,363	17,342	17,320	17,299	17,277	17,256	17,234	17,212	17,191	207,714
	b. Equity Component Grossed Up For Taxes	6.10%		58,147	58,075	58,002	57,930	57,858	57,786	57,714	57,642	57,570	57,498	57,426	57,354	693,002
	c. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	1.4860%		14,183	14,183	14,183	14,183	14,183	14,183	14,183	14,183	14,183	14,183	14,183	14,183	170,196
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000525		501	501	501	501	501	501	501	501	501	501	501	501	6,012
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$90,259	$90,166	$90,071	$89,977	$89,884	$89,790	$89,697	$89,603	$89,510	$89,416	$89,322	$89,229	1,076,924
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			90,259	90,166	90,071	89,977	89,884	89,790	89,697	89,603	89,510	89,416	89,322	89,229	1,076,924
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			83,837	83,751	83,662	83,575	83,489	83,401	83,315	83,228	83,141	83,054	82,967	82,880	1,000,300
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$83,837	$83,751	$83,662	$83,575	$83,489	$83,401	$83,315	$83,228	$83,141	$83,054	$82,967	$82,880	$1,000,300

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base - Bartow (Project 6.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	Average Net Investment			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Equity Component Grossed Up For Taxes	6.10%		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	1.4860%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000525		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Intermediate - Anclote (Project 6.2)
(in Dollars)

Docket No. 20200007-EI
Duke Energy Florida, LLC
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Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	Average Net Investment			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Equity Component Grossed Up For Taxes	6.10%		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	1.4860%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.006390		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements (G)			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	$1,293,144	
3	Less: Accumulated Depreciation		($358,483)	(360,654)	(362,825)	(364,996)	(367,167)	(369,338)	(371,509)	(373,680)	(375,851)	(378,022)	(380,193)	(382,364)	(384,535)	
3a	Regulatory Asset Balance (G)		$78,814	70,057	61,300	52,543	43,785	35,028	26,271	17,514	8,757	0	0	0	0	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$1,013,475	$1,002,547	$991,619	$980,691	$969,762	$958,834	$947,906	$936,978	$926,050	$915,122	$912,951	$910,780	$908,609	
6	Average Net Investment			$1,008,011	$997,083	$986,155	$975,227	$964,298	$953,370	$942,442	$931,514	$920,586	$914,037	$911,866	$909,695	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		1,535	1,518	1,502	1,485	1,467	1,453	1,435	1,418	1,402	1,391	1,388	1,385	17,379
	b. Equity Component Grossed Up For Taxes	6.10%		5,120	5,065	5,009	4,954	4,898	4,844	4,788	4,732	4,676	4,643	4,632	4,621	57,982
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	26,052
	b. Amortization (G)			8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	0	0	0	78,814
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)			907	907	907	907	907	907	907	907	907	907	907	907	10,884
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$18,490	$18,418	$18,346	$18,274	$18,200	$18,132	$18,058	$17,985	$17,913	$9,112	$9,098	$9,084	191,111
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$18,490	$18,418	$18,346	$18,274	$18,200	$18,132	$18,058	$17,985	$17,913	$9,112	$9,098	$9,084	191,111
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)			0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			17,736	17,667	17,598	17,529	17,458	17,393	17,322	17,252	17,183	8,741	8,727	8,714	183,321
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$17,736	$17,667	$17,598	$17,529	$17,458	$17,393	$17,322	$17,252	$17,183	$8,741	$8,727	$8,714	$183,321

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11
(G) Projects 7.2a and 7.2e to be amortized over one year in accordance with petition filed 8/30/2019 in Docket 20190007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	$86,699,701	
3	Less: Accumulated Depreciation		($2,893,910)	($3,003,993)	($3,114,076)	($3,224,159)	($3,334,242)	($3,444,325)	($3,554,408)	($3,664,491)	($3,774,574)	($3,884,657)	($3,994,740)	($4,104,823)	($4,214,906)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$83,805,791	$83,695,708	$83,585,625	$83,475,542	$83,365,459	$83,255,376	$83,145,293	$83,035,210	$82,925,127	$82,815,044	$82,704,961	$82,594,878	$82,484,795	
6	Average Net Investment			$83,750,750	$83,640,667	$83,530,584	$83,420,501	$83,310,418	$83,200,335	$83,090,252	$82,980,169	$82,870,086	$82,760,003	$82,649,920	$82,539,837	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		127,518	127,350	127,183	127,015	126,847	126,680	126,511	126,345	126,176	126,008	125,841	125,674	1,519,148
	b. Equity Component Grossed Up For Taxes	6.10%		425,440	424,882	424,322	423,764	423,203	422,645	422,086	421,527	420,968	420,408	419,849	419,289	5,068,383
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			110,083	110,083	110,083	110,083	110,083	110,083	110,083	110,083	110,083	110,083	110,083	110,083	1,320,996
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)			3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	45,504
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$666,833	$666,107	$665,380	$664,654	$663,925	$663,200	$662,472	$661,747	$661,019	$660,291	$659,565	$658,838	7,954,031
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$666,833	$666,107	$665,380	$664,654	$663,925	$663,200	$662,472	$661,747	$661,019	$660,291	$659,565	$658,838	7,954,031
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			619,388	618,713	618,038	617,364	616,687	616,013	615,337	614,664	613,987	613,311	612,637	611,962	7,388,102
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$619,388	$618,713	$618,038	$617,364	$616,687	$616,013	$615,337	$614,664	$613,987	$613,311	$612,637	$611,962	$7,388,102

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0154401 Ammonia Inventory		$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	$572,877	572,877
	b. 0154200 Limestone Inventory		($54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)	(54,050)
2	Total Working Capital		$518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827
3	Average Net Investment			518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	518,827	
4	Return on Average Net Working Capital Balance (A)															
	a. Debt Component	1.83%		790	790	790	790	790	790	790	790	790	790	790	790	$9,479
	b. Equity Component Grossed Up For Taxes	6.10%		2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	31,627
5	Total Return Component (B)			3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	41,106
6																
	a. 0502010 Ammonia Expense			117,700	41,100	136,900	116,500	130,700	186,800	226,500	246,100	193,000	177,800	51,200	0	1,624,300
	b. 0502040 Limestone Expense			375,741	310,026	380,751	182,058	333,801	365,186	378,296	377,226	337,531	343,140	340,933	0	3,724,689
	c. 0502050 Dibasic Acid Expense			900	300	1,100	900	1,000	1,500	1,700	1,900	1,500	1,400	400	0	12,600
	d. 0502070 Gypsum Disposal/Sale			(43,249)	(35,893)	(44,250)	(21,198)	(39,041)	(42,814)	(44,406)	(43,885)	(39,114)	(39,669)	(39,362)	0	(432,881)
	e. 0502040 Hydrated Lime Expense			98,800	34,500	114,500	97,400	110,500	157,500	190,800	207,200	162,700	150,000	43,300	0	1,367,200
	f. 0502300 Caustic Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (C)			549,892	350,033	589,001	375,660	536,960	668,172	752,890	788,540	655,617	632,671	396,471	0	6,295,908
8	Total System Recoverable Expenses (Lines 5 + 7)			$553,318	$353,458	$592,427	$379,086	$540,385	$671,598	$756,315	$791,966	$659,043	$636,096	$399,897	$3,426	$6,337,015
	a. Recoverable Costs Allocated to Energy			553,318	353,458	592,427	379,086	540,385	671,598	756,315	791,966	659,043	636,096	399,897	3,426	6,337,015
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor			0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
10	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)			539,499	343,715	567,423	364,000	506,535	635,731	722,644	756,239	628,849	606,119	385,174	3,326	6,059,254
12	Retail Demand-Related Recoverable Costs (E)			0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 539,499	$ 343,715	$ 567,423	$ 364,000	$ 506,535	$ 635,731	$ 722,644	$ 756,239	$ 628,849	$ 606,119	$ 385,174	$ 3,326	$ 6,059,254

Notes:

(A) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(B) Line 5 is reported on Capital Schedule
(C) Line 7 is reported on O&M Schedule
(D) Line 8a x Line 9
(E) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$50	$50	$50	$50	$50	$50	$50	$50	$50	$50	$50	$50	$600
	b. Clearings to Plant			50	50	50	50	50	50	50	50	50	50	50	50	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$11,324	11,374	11,424	11,474	11,524	11,574	11,624	11,674	11,724	11,774	11,824	11,874	11,924	
3	Less: Accumulated Depreciation		(4,394)	(4,423)	(4,452)	(4,481)	(4,510)	(4,539)	(4,569)	(4,599)	(4,629)	(4,659)	(4,689)	(4,719)	(4,749)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$6,930	$6,951	$6,972	$6,993	$7,014	$7,035	$7,055	$7,075	$7,095	$7,115	$7,135	$7,155	$7,175	
6	Average Net Investment			$6,941	$6,962	$6,983	$7,004	$7,025	$7,045	$7,065	$7,085	$7,105	$7,125	$7,145	$7,165	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		11	11	11	11	11	11	11	11	11	11	11	11	132
	b. Equity Component Grossed Up For Taxes	6.10%		35	35	35	36	36	36	36	36	36	36	36	36	429
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.0658%		29	29	29	29	29	30	30	30	30	30	30	30	355
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.007755		7	7	7	7	7	8	8	8	8	8	8	8	91
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$82	$82	$82	$83	$83	$85	$85	$85	$85	$85	$85	$85	1,007
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$82	$82	$82	$83	$83	$85	$85	$85	$85	$85	$85	$85	1,007
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - (Distribution)			0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			82	82	82	83	83	85	85	85	85	85	85	85	1,003
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$82	$82	$82	$83	$83	$85	$85	$85	$85	$85	$85	$85	$1,003

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	
3	Less: Accumulated Depreciation		(53,104)	(53,400)	(53,696)	(53,992)	(54,288)	(54,584)	(54,880)	(55,176)	(55,472)	(55,768)	(56,064)	(56,360)	(56,656)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$115,837	$115,541	$115,245	$114,949	$114,653	$114,357	$114,061	$113,765	$113,469	$113,173	$112,877	$112,581	$112,285	
6	Average Net Investment			$115,689	$115,393	$115,097	$114,801	$114,505	$114,209	$113,913	$113,617	$113,321	$113,025	$112,729	$112,433	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		176	176	175	175	174	174	173	173	173	172	172	171	2,084
	b. Equity Component Grossed Up For Taxes	6.10%		588	586	585	583	582	580	579	577	576	574	573	571	6,954
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1000%		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008573		121	121	121	121	121	121	121	121	121	121	121	121	1,452
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,181	$1,179	$1,177	$1,175	$1,173	$1,171	$1,169	$1,167	$1,166	$1,163	$1,162	$1,159	14,042
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$1,181	$1,179	$1,177	$1,175	$1,173	$1,171	$1,169	$1,167	$1,166	$1,163	$1,162	$1,159	14,042
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			1,097	1,095	1,093	1,091	1,090	1,088	1,086	1,084	1,083	1,080	1,079	1,077	13,043
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,097	$1,095	$1,093	$1,091	$1,090	$1,088	$1,086	$1,084	$1,083	$1,080	$1,079	$1,077	$13,043

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	
3	Less: Accumulated Depreciation		(33,965)	(34,168)	(34,371)	(34,574)	(34,777)	(34,980)	(35,183)	(35,386)	(35,589)	(35,792)	(35,995)	(36,198)	(36,401)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$42,041	$41,838	$41,635	$41,432	$41,229	$41,026	$40,823	$40,620	$40,417	$40,214	$40,011	$39,808	$39,605	
6	Average Net Investment			$41,940	$41,737	$41,534	$41,331	$41,128	$40,925	$40,722	$40,519	$40,316	$40,113	$39,910	$39,707	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		64	64	63	63	63	62	62	62	61	61	61	60	746
	b. Equity Component Grossed Up For Taxes	6.10%		213	212	211	210	209	208	207	206	205	204	203	202	2,490
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.2000%		203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Tax (D)	0.009890		63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$543	$542	$540	$539	$538	$536	$535	$534	$532	$531	$530	$528	6,428
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$543	$542	$540	$539	$538	$536	$535	$534	$532	$531	$530	$528	6,428
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			395	394	393	392	391	390	389	388	387	386	385	384	4,673
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$395	$394	$393	$392	$391	$390	$389	$388	$387	$386	$385	$384	$4,673

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: Effluent Limitation Guidelines CRN - Base (Project 15.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	2,658,112	
3	Less: Accumulated Depreciation		(43,735)	(49,206)	(54,677)	(60,148)	(65,619)	(71,090)	(76,561)	(82,032)	(87,503)	(92,974)	(98,445)	(103,916)	(109,387)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$2,614,377	$2,608,906	$2,603,435	$2,597,964	$2,592,493	$2,587,022	$2,581,551	$2,576,080	$2,570,609	$2,565,138	$2,559,667	$2,554,196	$2,548,725	
6	Average Net Investment			$2,611,641	$2,606,170	$2,600,699	$2,595,228	$2,589,757	$2,584,286	$2,578,815	$2,573,344	$2,567,873	$2,562,402	$2,556,931	$2,551,460	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		3,976	3,968	3,960	3,951	3,943	3,935	3,926	3,918	3,910	3,901	3,893	3,885	47,166
	b. Equity Component Grossed Up For Taxes	6.10%		13,267	13,239	13,211	13,183	13,156	13,128	13,100	13,072	13,044	13,017	12,989	12,961	157,367
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.4700%		5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	65,652
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000525		116	116	116	116	116	116	116	116	116	116	116	116	1,392
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$22,830	$22,794	$22,758	$22,721	$22,686	$22,650	$22,613	$22,577	$22,541	$22,505	$22,469	$22,433	271,577
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			22,830	22,794	22,758	22,721	22,686	22,650	22,613	22,577	22,541	22,505	22,469	22,433	271,577
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			21,206	21,172	21,139	21,104	21,072	21,038	21,004	20,971	20,937	20,904	20,870	20,837	252,254
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$21,206	$21,172	$21,139	$21,104	$21,072	$21,038	$21,004	$20,971	$20,937	$20,904	$20,870	$20,837	$252,254

Notes:

(A) N/A

(B)
Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
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Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	
3	Less: Accumulated Depreciation		(2,572,638)	(2,608,310)	(2,643,982)	(2,679,654)	(2,715,326)	(2,750,998)	(2,786,670)	(2,822,342)	(2,858,014)	(2,893,686)	(2,929,358)	(2,965,030)	(3,000,702)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$10,269,232	$10,233,560	$10,197,888	$10,162,216	$10,126,544	$10,090,872	$10,055,200	$10,019,528	$9,983,856	$9,948,184	$9,912,512	$9,876,840	$9,841,168	
6	Average Net Investment			$10,251,396	$10,215,724	$10,180,052	$10,144,380	$10,108,708	$10,073,036	$10,037,364	$10,001,692	$9,966,020	$9,930,348	$9,894,676	$9,859,004	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		15,609	15,554	15,500	15,446	15,391	15,337	15,283	15,228	15,174	15,120	15,065	15,011	183,718
	b. Equity Component Grossed Up For Taxes	6.10%		52,076	51,894	51,713	51,532	51,351	51,169	50,988	50,807	50,626	50,445	50,263	50,082	612,946
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.333%		35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008150		8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	104,664
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$112,079	$111,842	$111,607	$111,372	$111,136	$110,900	$110,665	$110,429	$110,194	$109,959	$109,722	$109,487	1,329,392
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$112,079	$111,842	$111,607	$111,372	$111,136	$110,900	$110,665	$110,429	$110,194	$109,959	$109,722	$109,487	1,329,392
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			81,485	81,312	81,142	80,971	80,799	80,628	80,457	80,285	80,114	79,943	79,771	79,600	966,508
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$81,485	$81,312	$81,142	$80,971	$80,799	$80,628	$80,457	$80,285	$80,114	$79,943	$79,771	$79,600	$966,508

Notes:

(A) N/A

(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	
3	Less: Accumulated Depreciation		(424,949)	(431,531)	(438,113)	(444,695)	(451,277)	(457,859)	(464,441)	(471,023)	(477,605)	(484,187)	(490,769)	(497,351)	(503,933)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$3,265,238	$3,258,656	$3,252,074	$3,245,492	$3,238,910	$3,232,328	$3,225,746	$3,219,164	$3,212,582	$3,206,000	$3,199,418	$3,192,836	$3,186,254	
6	Average Net Investment			$3,261,947	$3,255,365	$3,248,783	$3,242,201	$3,235,619	$3,229,037	$3,222,455	$3,215,873	$3,209,291	$3,202,709	$3,196,127	$3,189,545	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		4,967	4,957	4,947	4,937	4,926	4,916	4,906	4,896	4,886	4,876	4,866	4,856	58,936
	b. Equity Component Grossed Up For Taxes	6.10%		16,570	16,537	16,503	16,470	16,436	16,403	16,370	16,336	16,303	16,269	16,236	16,202	196,635
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	Blended		6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	78,984
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000525		161	161	161	161	161	161	161	161	161	161	161	161	1,932
	e. Other (E)			(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(7,160)
9	Total System Recoverable Expenses (Lines 7 + 8)			$27,683	$27,640	$27,596	$27,553	$27,508	$27,465	$27,422	$27,378	$27,335	$27,291	$27,248	$27,204	329,327
	a. Recoverable Costs Allocated to Energy			27,683	27,640	27,596	27,553	27,508	27,465	27,422	27,378	27,335	27,291	27,248	27,204	329,327
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
11	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)			$26,992	$26,878	$26,432	$26,457	$25,785	$25,999	$26,202	$26,143	$26,083	$26,005	$26,245	$26,410	$315,631
13	Retail Demand-Related Recoverable Costs (G)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$26,992	$26,878	$26,432	$26,457	$25,785	$25,999	$26,202	$26,143	$26,083	$26,005	$26,245	$26,410	$315,631

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	133,918,267	
3	Less: Accumulated Depreciation		(20,366,566)	(20,608,980)	(20,851,394)	(21,093,808)	(21,336,222)	(21,578,636)	(21,821,050)	(22,063,464)	(22,305,878)	(22,548,292)	(22,790,706)	(23,033,120)	(23,275,534)	
4	CWIP - AFUDC Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$113,551,701	$113,309,287	$113,066,873	$112,824,459	$112,582,045	$112,339,631	$112,097,217	$111,854,803	$111,612,389	$111,369,975	$111,127,561	$110,885,147	$110,642,733	
6	Average Net Investment			$113,430,494	$113,188,080	$112,945,666	$112,703,252	$112,460,838	$112,218,424	$111,976,010	$111,733,596	$111,491,182	$111,248,768	$111,006,354	$110,763,940	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		172,707	172,338	171,969	171,600	171,231	170,862	170,493	170,124	169,755	169,386	169,016	168,647	2,048,128
	b. Equity Component Grossed Up For Taxes	6.10%		576,210	574,978	573,747	572,515	571,284	570,052	568,821	567,590	566,358	565,127	563,895	562,664	6,833,241
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1722%		242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	2,908,968
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.006390		71,311	71,311	71,311	71,311	71,311	71,311	71,311	71,311	71,311	71,311	71,311	71,311	855,732
	e. Other (E)			(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(177,534)
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,047,848	$1,046,247	$1,044,647	$1,043,046	$1,041,446	$1,039,845	$1,038,245	$1,036,645	$1,035,044	$1,033,444	$1,031,842	$1,030,242	12,468,535
	a. Recoverable Costs Allocated to Energy			1,047,848	1,046,247	1,044,647	1,043,046	1,041,446	1,039,845	1,038,245	1,036,645	1,035,044	1,033,444	1,031,842	1,030,242	12,468,535
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97503	0.97243	0.95780	0.96021	0.93736	0.94660	0.95548	0.95489	0.95419	0.95287	0.96318	0.97081	
11	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)			$1,021,678	$1,017,407	$1,000,558	$1,001,538	$976,208	$984,312	$992,022	$989,879	$987,624	$984,739	$993,852	$1,000,167	$11,949,984
13	Retail Demand-Related Recoverable Costs (G)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,021,678	$1,017,407	$1,000,558	$1,001,538	$976,208	$984,312	$992,022	$989,879	$987,624	$984,739	$993,852	$1,000,167	$11,949,984

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Docket No. 20200007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Base (Project 18)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$41,667	$41,667	$41,667	$41,667	$41,667	$41,667	$0	$0	$0	$0	$0	$0	$250,000
	b. Clearings to Plant			0	0	0	0	0	1,591,780	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$446,090	446,090	446,090	446,090	446,090	446,090	2,037,870	2,037,870	2,037,870	2,037,870	2,037,870	2,037,870	2,037,870	
3	Less: Accumulated Depreciation (A)		($29,924)	(30,730)	(31,536)	(32,342)	(33,148)	(33,954)	(37,638)	(41,322)	(45,006)	(48,690)	(52,374)	(56,058)	(59,742)	
4	CWIP - Non-Interest Bearing		1,341,780	1,383,447	1,425,113	1,466,780	1,508,447	1,550,113	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$1,757,946	$1,798,807	$1,839,668	$1,880,528	$1,921,389	$1,962,250	$2,000,232	$1,996,548	$1,992,864	$1,989,180	$1,985,496	$1,981,812	$1,978,128	
6	Average Net Investment			$1,778,377	$1,819,237	$1,860,098	$1,900,959	$1,941,819	$1,981,241	$1,998,390	$1,994,706	$1,991,022	$1,987,338	$1,983,654	$1,979,970	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.83%		2,708	2,770	2,832	2,894	2,957	3,017	3,043	3,037	3,031	3,026	3,020	3,015	35,350
	b. Equity Component Grossed Up For Taxes	6.10%		9,034	9,241	9,449	9,657	9,864	10,064	10,152	10,133	10,114	10,095	10,077	10,058	117,938
	c. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1695%		806	806	806	806	806	3,684	3,684	3,684	3,684	3,684	3,684	3,684	29,818
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000525		20	20	20	20	20	89	89	89	89	89	89	89	723
	e. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$12,568	$12,837	$13,107	$13,377	$13,647	$16,854	$16,968	$16,943	$16,918	$16,894	$16,870	$16,846	183,829
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			12,568	12,837	13,107	13,377	13,647	16,854	16,968	16,943	16,918	16,894	16,870	16,846	183,829
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			11,674	11,924	12,174	12,425	12,676	15,655	15,761	15,738	15,714	15,692	15,670	15,647	170,750
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$11,674	$11,924	$12,174	$12,425	$12,676	$15,655	$15,761	$15,738	$15,714	$15,692	$15,670	$15,647	$170,750

Notes:

(A) N/A
(B) Line 6 x 7.92% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.60% and statutory income tax rate of 24.522% (inc tax multiplier = 1.3248894). See Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2019 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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

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

Project Accomplishments:
The remediation portion of the Substation Assessment and Remedial Action Plan has been completed for all of the 279 SARAP substation sites. The Amended Deed Restrictive Covenant ("DRC") for West Lake Wales Substation has been approved by FDEP. The proposed DRC for Central Florida Substation submitted for approval to FDEP in July 2020.

Project Fiscal Expenditures:
2020 O&M expenditures for the substation system program (Projects 1 & 1a) are estimated to be $13k. Project 1, Transmission Substation Remediation, is forecasted to be $13k. Project 1a, Distribution Substation Remediation, is forecasted to be $157. The distribution portion of this program is now complete.

Project Progress Summary:
DEF continues to provide documentation for FDEP approval for the Substation Assessment and Remedial Action Plan (SARAP) and the Consent Order.

Project Projections:
2021 O&M estimated expenditures are $3,000.

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

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

Project Accomplishments:
All TRIP sites source removals are completed. The Final TRIP has been completed and the NAM report submitted to FDEP 4-4-19.

Project Fiscal Expenditures:
No further charges are expected to hit this project in 2020

Project Progress Summary:
This project is complete.

Project Projections:
No further charges are expected to hit this project in 2021.

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

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

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (V0l. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

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

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

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

Project Fiscal Expenditures:
No capital or O&M expenditures are estimated for 2020.

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

Project Projections:
No capital or O&M expenditures are estimated for 2021.

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

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

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

Project Fiscal Expenditures:
No project expenditures are expected in 2020.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications. Project 4.1a (Turner CTs) retired in March 2016.

Project Projections:
No new project expenditures are expected in 2021. DEF retired the Higgins combustion turbine plant December 2019, and expects to retire the Avon Park plant in 2020. With this retirement, the Above Ground Tank Secondary Containment and CAIR CT assets will also be retired. Consistent with Order No. PSC-2019-0500-FOF-EI, DEF is treating the unrecovered investments as a regulatory asset, and will amortize them over one year until fully recovered, with a return on the unamortized balance.

Project Title: **SO_2 and NOx Emissions Allowances**
Project No. 5

Project Description:
In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO_2) and nitrogen oxide (NOx) allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO_2 and NOx allowance programs. Under the CAIR, Florida has to comply with annual SO_2 and NOx emission requirements, and seasonal NOx emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO_2 and NOx emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO_2 and NOx emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NOx emission allowances have no value; however, SO2 emission allowances can continue to be used to comply with the Acid Rain Program. DEF treated its unused NOx costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-2011-0553-FOF-EI. These are fully recovered as of December 2017.

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

Project Fiscal Expenditures:
2020 O&M is forecasted to be $3.5k.

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

Project Projections:
2021 O&M expenditures are projected to be $10k.

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

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

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

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

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

Project Fiscal Expenditures:
2020 O&M expenditures are estimated to be $305k. 2020 Capital expenditures are estimated to be $5.8M.

Project Progress Summary:
Required 316(b) reports have been finalized and will be submitted with the NPDES permit renewal applications to FDEP for review and approval . Anclote & Bartow reports have been filed with FDEP. Capital work at CRN continues with the addition of two CRN intake pumps, traveling screens and screen wash system, and intake structure modifications.

Project Projections:
2021 estimated O&M expenditures are $35k.

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

Project Description:
The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO_2 and NOx from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO_2 and NOx emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

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

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

Project Accomplishments:
The FGD Wastewater treatment (WWT) system went in-service February 2019.

Project Fiscal Expenditures:
For 2020, O&M expenditures for CAIR/CAMR – Peaking (Project 7.2) are projected to be $0. For the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be $16.3M. Capital expenditures are forecasted to be $158k.

Project Progress Summary:
DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program.

Project Projections:
2021 estimated O&M expenditures are $22.1M.

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

Project Description:
On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO_2 and NOx emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

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

Project Fiscal Expenditures:
No project expenditures are expected in 2020.

Project Progress Summary:
DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO_2 and NOx, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:
No project expenditures are expected in 2021.

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

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

Project Accomplishments:
A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, both scheduled to be completed by December 31, 2018.
Additional assessment was initiated in 2016 around the area of ground water wells still exceeding the Arsenic standard of 10 ppb with no clear source of Arsenic identified (MWC-1, MWC-31 and MWC-32). This additional assessment indicated that the source of Arsenic around MWC-31 is related to the former North Ash Pond that was located in that area. Based on that finding, the Consent Order was amended to address that area under 62-780, F.A.C. Remedial Actions, which included additional assessment and submittal of a final assessment report to FDEP in 2018.
Results from MWC-1 assessment indicate that the well is not measuring impacts from the industrial wastewater activities at the site and DEF requested to FDEP that the well be replaced by one of the Plan of Study wells. FDEP requested the sampling of all the wells around MWC-1 for a year prior to approval of the change. Assessment around MWC-32 is on-going in 2019.

Project Fiscal Expenditures:
2020 O&M expenditures are expected to be $1.2M.

Project Progress Summary:
Corrective actions are being implemented based on previous and continuing plan of studies.

Project Projections:
2021 O&M expenditures are forecasted to be $275k.

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

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

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

Project Fiscal Expenditures:
2020 Capital expenditures are estimated to be $0, O&M expenditures are estimated to be a $0.

Project Progress Summary:
DEF is on schedule with activities identified for this program.

Project Projections:
2021 estimated O&M is $600, and Capital expenditures are estimated at $600.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

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

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

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

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

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

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

Project Progress Summary:
The mercury TMDL study concluded in 2012.

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA during 2010.

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
There are no 2020 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
The 2020 Capital forecast is $231k.

Project Progress Summary:
This project was placed in-service June 2020.

Project Projections:
No capital or O&M expenditures are forecasted for 2021.

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

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

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

Project Fiscal Expenditures:
2020 O&M expenditures are estimated to be $30k. No capital expenditures are forecasted for 2020.

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

Project Projections:
2021 estimated O&M expenditures are $32k. No capital expenditures are expected in 2021.

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

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

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

Project Fiscal Expenditures:
2020 O&M expenditures are estimated to be $360K.

Project Progress Summary:
Initial implementation of the CR4&5 MATS compliance plan is complete.

Project Projections:
2021 estimated O&M is $120k. No capital expenditures are forecasted.

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

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

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

Project Fiscal Expenditures:
No 2020 expenditures are expected for this project.

Project Progress Summary:
This project is in-service.

Project Projections:
No 2021 expenditures are expected for this project.

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

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

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

Project Fiscal Expenditures:
2020 O&M expenditures are expected to be $0k.

Project Progress Summary:
CR1&2 have been retired.

Project Projections:
DEF does not expect to incur any capital expenditures or O&M costs in 2021.

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

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

Project Accomplishments:
Annual inspections were completed for the FGD Blowdown Ponds and Ash Landfill. Maintenance, vegetation management, and weekly inspections for the FGD Blowdown Ponds and Ash Landfill continue. The groundwater assessment project for the FGD Blowdown Ponds and Ash Landfill continued per the requirements of the rule.

Project Fiscal Expenditures:
2020 estimated O&M expenditures are $917k. Capital forecast is $1.3M.

Project Progress Summary:
Ash Landfill: currently O&M work to remove some accumulated CCR material in the perimeter ditch, also some capital work after that for a new lined basin / ditch area, which will help avoid further accumulation in the future.

FGD Blowdown Ponds: Dewatering and solids removal from the primary and backup FGD Blowdown Ponds were completed. Development of a closure plan for the FGD Blowdown pond is underway. Pond closure was substantially completed during 2019, and alternative source demonstration was completed to address statistically significant increases in certain constituents in groundwater.

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

Project Projections:
2021 estimated O&M expenditures are $278k, capital is forecasted to be $250k.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2021 - December 2021

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrsx(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs/(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 1/13 AD Demand Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.548	21,141,521	4,405.75	0.370	0.9307248	22,715,115	4,733.68	22,715,115	7,007.8	53.677%	61.440%	66.399%	60.843%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.576	2,057,599	408.02	0.451	0.9307248	2,210,749	438.39	2,210,749	559.4	5.224%	5.690%	5.300%	5.654%
Primary	0.576	14,043	2.78	0.451	0.9736607	14,423	2.86	14,423	3.6	0.034%	0.037%	0.035%	0.037%
Transmission	0.576	2,593	0.51	0.451	0.9836607	2,636	0.52	0	0.0	0.006%	0.007%	0.000%	0.007%
										5.264%	5.734%	5.335%	5.698%
General Service													
GS-2 Secondary	1.000	194,563	22.21	1.000	0.9307248	209,044	23.86	209,044	23.9	0.494%	0.310%	0.226%	0.324%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.742	10,950,999	1,683.92	0.626	0.9307248	11,766,098	1,809.26	11,766,098	2,145.7	27.804%	23.483%	20.331%	23.815%
Primary	0.742	2,001,891	307.83	0.626	0.9736607	2,056,046	316.16	2,056,046	374.9	4.859%	4.104%	3.553%	4.162%
Secondary Del/ Primary Mtr	0.742	28,262	4.35	0.626	0.9736607	29,027	4.46	29,027	5.3	0.069%	0.058%	0.050%	0.059%
Transm Del/ Primary Mtr	0.742	0	0.00	0.626	0.9736607	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transmission	0.742	103,104	15.85	0.626	0.9836607	104,817	16.12	0	0.0	0.248%	0.209%	0.000%	0.212%
SS-1 Primary	0.796	36,645	5.26	0.324	0.9736607	37,636	5.40	37,636	13.3	0.089%	0.070%	0.126%	0.072%
Transm Del/ Transm Mtr	0.796	5,412	0.78	0.324	0.9836607	5,502	0.79	0	0.0	0.013%	0.010%	0.000%	0.010%
Transm Del/ Primary Mtr	0.796	1,821	0.26	0.324	0.9736607	1,870	0.27	0	0.0	0.004%	0.003%	0.000%	0.004%
										33.085%	27.938%	24.059%	28.334%
Curtailable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.082	0	0.00	0.334	0.9307248	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.082	61,840	6.52	0.334	0.9736607	63,513	6.70	63,513	21.7	0.150%	0.087%	0.206%	0.092%
SS-3 Primary	1.248	68,295	6.25	0.380	0.9736607	70,142	6.42	70,142	21.1	0.166%	0.083%	0.200%	0.090%
										0.316%	0.170%	0.405%	0.181%
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	0.911	445,099	55.76	0.707	0.9307248	478,228	59.91	478,228	77.2	1.130%	0.778%	0.732%	0.805%
Sec Del/Primary Mtr	0.911	5,866	0.73	0.707	0.9736607	6,025	0.75	6,025	1.0	0.014%	0.010%	0.009%	0.010%
Primary Del / Primary Mtr	0.911	1,226,102	153.60	0.707	0.9736607	1,259,270	157.75	1,259,270	203.4	2.976%	2.048%	1.927%	2.119%
Primary Del / Transm Mtr	0.911	301	0.04	0.707	0.9836607	306	0.04	306	0.0	0.001%	0.000%	0.000%	0.001%
Transm Del/ Transm Mtr	0.911	459,412	57.55	0.707	0.9836607	467,043	58.51	0	0.0	1.104%	0.759%	0.000%	0.786%
Transm Del/ Primary Mtr	0.911	369,971	46.35	0.707	0.9736607	379,979	47.60	0	0.0	0.898%	0.618%	0.000%	0.639%
SS-2 Primary	0.686	14,726	2.45	0.272	0.9736607	15,124	2.52	15,124	6.3	0.036%	0.033%	0.060%	0.033%
Transm Del/ Transm Mtr	0.686	3,450	0.57	0.272	0.9836607	3,507	0.58	0	0.0	0.008%	0.008%	0.000%	0.008%
Transm Del/ Primary Mtr	0.686	45,318	7.54	0.272	0.9736607	46,544	7.75	0	0.0	0.110%	0.101%	0.000%	0.101%
										6.276%	4.353%	2.728%	4.501%
Lighting													
LS-1 (Secondary)	10.191	349,344	3.91	0.479	0.9307248	375,347	4.20	375,347	89.5	0.887%	0.055%	0.848%	0.119%
		39,588,176	7,198.81			42,317,991	7,704.50	41,306,092	10,554.1	100.000%	100.000%	100.000%	100.000%

Notes:

(1) Average 12CP load factor based on load research study filed July 31, 2018
(2) Projected kWh sales for the period January 2020 to December 2020
(3) Calculated: Column 2 / (8,760 hours x Column 1)
(4) NCP load factor based on load research study filed July 31, 2018
(5) Based on system average line loss analysis for 2018
(6) Column 2 / Column 5
(7) Column 3 / Column 5
(7a) Column 6 excluding transmission service
(8) Calculated: Column 7a / (8,760 hours/ Column 4)
(9) Column 6/ Total Column 6
(10) Column 7/ Total Column 7
(11) Column 8/ Total Column 8
(12) Column 9 x 1/13 + Column 10 x 12/13

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2021 - December 2021

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 1/13th AD Demand Allocator (%)	(5) Energy-Related Costs ($)	(6) Transmission Demand Costs ($)	(7) Distribution Demand Costs ($)	(8) Production Demand Costs ($)	(9) Total Environmental Costs ($)	(10) Projected Effective Sales at Meter Level (mWh)	**(11) Environmental Cost Recovery Factors (cents/kWh)**
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	53.677%	61.440%	66.399%	60.843%	$18,995,736	($59,349)	($101,417)	$2,012,982	$20,847,952	21,141,521	**0.099**
General Service Non-Demand											
GS-1, GST-1											
Secondary										2,057,599	**0.098**
Primary										13,903	**0.097**
Transmission										2,541	**0.096**
TOTAL GS	5.264%	5.734%	5.335%	5.698%	$1,863,026	($5,539)	($8,148)	$188,512	$2,037,851	**2,074,042**	
General Service											
GS-2 Secondary	0.494%	0.310%	0.226%	0.324%	$174,815	($299)	($345.35)	$10,716.40	$184,887	194,563	**0.095**
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										10,950,999	**0.096**
Primary										2,047,933	**0.095**
Transmission										106,346	**0.094**
TOTAL GSD	33.085%	27.938%	24.059%	28.334%	$11,708,469	($26,986)	($36,748)	$937,406	$12,582,141	**13,105,277**	
Curtailable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										-	**0.091**
Primary										128,834	**0.090**
Transmission										-	**0.089**
TOTAL CS	0.316%	0.170%	0.405%	0.181%	$111,771	($164)	($619)	$6,003	$116,990	**128,834**	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										445,099	**0.093**
Primary										1,645,363	**0.092**
Transmission										453,900	**0.091**
TOTAL IS	6.276%	4.353%	2.728%	4.501%	$2,221,129	($4,205)	($4,167)	$148,927	$2,361,683	**2,544,362**	
Lighting											
LS-1 Secondary	0.887%	0.055%	0.848%	0.119%	$313,887	($53)	($1,294.56)	$3,923.91	$316,464	349,344	**0.091**
	100.000%	100.000%	100.000%	100.000%	$35,388,833	($96,595)	($152,739)	$3,308,471	$38,447,970	39,537,943	**0.097**

Notes:
(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 10
(3) From Form 42-6P, Column 11
(4) From Form 42-6P, Column 12
(5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
(7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
(8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
(9) Column 5 + Column 6 + Column 7 + Column 8
(10) Projected kWh sales at secondary voltage level for the period January 2021 to December 2021
(11) (Column 9 / Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projected Period Amount
January 2021 - December 2021

Capital Structure and Cost Rates

Class of Capital	Retail	Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$	6,641,460,173	43.82%	0.10500	4.60%	6.10%
PS		-	0.00%	0.00000	0.00%	0.00%
LTD		5,949,952,701	39.26%	0.04371	1.72%	1.72%
STD		(71,619,953)	-0.47%	0.01803	-0.01%	-0.01%
CD-Active		189,294,628	1.25%	0.02366	0.03%	0.03%
CD-Inactive		1,593,395	0.01%	0.00000	0.00%	0.00%
ADIT		2,265,753,808	14.95%	0.00000	0.00%	0.00%
FAS 109		-	0.00%	0.00000	0.00%	0.00%
ITC		180,081,511	1.19%	0.07604	0.09%	0.09%
Total	$	15,156,516,263	100.00%		6.43%	7.92%
				Total Debt	1.83%	1.83%
				Total Equity	4.60%	6.10%

Note> 2021 WACC that complies with the Amended Unopposed Joint Motion to Modify Order No. PSC-2012-0425-PAA-UE Regarding Weighted Average Cost of Capital Methodology approved May 20, 2020 in Docket No, 20200118-EU, Order No. PSC-2020-0165-PAA-EU.

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

January 2021 - December 2021
Calculation of Projected Period Amount

Docket No. 20200007-EI

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	
3	Less: Accumulated Depreciation			(513,603)	(517,288)	(520,973)	(524,658)	(528,343)	(532,028)	(535,713)	(539,398)	(543,083)	(546,768)	(550,453)	(554,138)	(557,823)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$960,198	$956,513	$952,828	$949,143	$945,458	$941,773	$938,088	$934,403	$930,718	$927,033	$923,348	$919,663	$915,978	
6	Average Net Investment				958,356	954,671	950,986	947,301	943,616	939,931	936,246	932,561	928,876	925,191	921,506	917,821	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		1,459	1,454	1,448	1,442	1,437	1,431	1,426	1,420	1,414	1,409	1,403	1,397	17,140
	b. Equity Component Grossed Up For Taxes		6.10%		4,868	4,850	4,831	4,812	4,793	4,775	4,756	4,737	4,719	4,700	4,681	4,662	57,184
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.0000%			3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008150			1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	12,012
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$11,013	$10,990	$10,965	$10,940	$10,916	$10,892	$10,868	$10,843	$10,819	$10,795	$10,770	$10,745	$130,556
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$11,013	$10,990	$10,965	$10,940	$10,916	$10,892	$10,868	$10,843	$10,819	$10,795	$10,770	$10,745	$130,556

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	
3	Less: Accumulated Depreciation			(1,382,471)	(1,391,610)	(1,400,749)	(1,409,888)	(1,419,027)	(1,428,166)	(1,437,305)	(1,446,444)	(1,455,583)	(1,464,722)	(1,473,861)	(1,483,000)	(1,492,139)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$279,193	$270,054	$260,915	$251,776	$242,637	$233,498	$224,359	$215,220	$206,081	$196,942	$187,803	$178,664	$169,525	
6	Average Net Investment				274,624	265,485	256,346	247,207	238,068	228,929	219,790	210,651	201,512	192,373	183,234	174,095	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		418	404	390	376	362	349	335	321	307	293	279	265	4,099
	b. Equity Component Grossed Up For Taxes		6.10%		1,395	1,349	1,302	1,256	1,209	1,163	1,116	1,070	1,024	977	931	884	13,676
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	6.6000%			9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.007220			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$11,952	$11,892	$11,831	$11,771	$11,710	$11,651	$11,590	$11,530	$11,470	$11,409	$11,349	$11,288	$139,443
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$11,952	$11,892	$11,831	$11,771	$11,710	$11,651	$11,590	$11,530	$11,470	$11,409	$11,349	$11,288	$139,443

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements (B)				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0	
3a	Regulatory Asset Balance (B)			49,060	43,609	38,158	32,707	27,256	21,804	16,353	10,902	5,451	0	0	0	0	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$49,060	$43,609	$38,158	$32,707	$27,256	$21,804	$16,353	$10,902	$5,451	$0	$0	$0	$0	
6	Average Net Investment				46,334	40,883	35,432	29,981	24,530	19,079	13,628	8,177	2,726	0	0	0	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		71	62	54	46	37	29	21	12	4	0	0	0	336
	b. Equity Component Grossed Up For Taxes		6.10%		235	208	180	152	125	97	69	42	14	0	0	0	1,122
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	4.8000%			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)				5,451	5,451	5,451	5,451	5,451	5,451	5,451	5,451	5,451	0	0	0	49,060
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008000			0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,757	$5,721	$5,685	$5,649	$5,613	$5,577	$5,541	$5,505	$5,469	$0	$0	$0	$50,518
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$5,757	$5,721	$5,685	$5,649	$5,613	$5,577	$5,541	$5,505	$5,469	$0	$0	$0	$50,518

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	
3	Less: Accumulated Depreciation			(286,213)	(288,035)	(289,857)	(291,679)	(293,501)	(295,323)	(297,145)	(298,967)	(300,789)	(302,611)	(304,433)	(306,255)	(308,077)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$444,082	$442,260	$440,438	$438,616	$436,794	$434,972	$433,150	$431,328	$429,506	$427,684	$425,862	$424,040	$422,218	
6	Average Net Investment				443,171	441,349	439,527	437,705	435,883	434,061	432,239	430,417	428,595	426,773	424,951	423,129	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		675	672	669	666	664	661	658	655	653	650	647	644	7,914
	b. Equity Component Grossed Up For Taxes		6.10%		2,251	2,242	2,233	2,223	2,214	2,205	2,196	2,186	2,177	2,168	2,159	2,149	26,403
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.9936%			1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011030			671	671	671	671	671	671	671	671	671	671	671	671	8,052
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,419	$5,407	$5,395	$5,382	$5,371	$5,359	$5,347	$5,334	$5,323	$5,311	$5,299	$5,286	$64,233
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$5,419	$5,407	$5,395	$5,382	$5,371	$5,359	$5,347	$5,334	$5,323	$5,311	$5,299	$5,286	$64,233

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.
(B) Investment amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	
3	Less: Accumulated Depreciation			(460,824)	(463,676)	(466,528)	(469,380)	(472,232)	(475,084)	(477,936)	(480,788)	(483,640)	(486,492)	(489,344)	(492,196)	(495,048)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$576,375	$573,523	$570,671	$567,819	$564,967	$562,115	$559,263	$556,411	$553,559	$550,707	$547,855	$545,003	$542,151	
6	Average Net Investment				574,949	572,097	569,245	566,393	563,541	560,689	557,837	554,985	552,133	549,281	546,429	543,577	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		875	871	867	862	858	854	849	845	841	836	832	828	10,218
	b. Equity Component Grossed Up For Taxes		6.10%		2,921	2,906	2,892	2,877	2,863	2,848	2,834	2,819	2,805	2,790	2,776	2,761	34,092
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.3000%			2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008390			725	725	725	725	725	725	725	725	725	725	725	725	8,700
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$7,373	$7,354	$7,336	$7,316	$7,298	$7,279	$7,260	$7,241	$7,223	$7,203	$7,185	$7,166	$87,234
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$7,373	$7,354	$7,336	$7,316	$7,298	$7,279	$7,260	$7,241	$7,223	$7,203	$7,185	$7,166	$87,234

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	
3	Less: Accumulated Depreciation			(1,010,138)	(1,017,975)	(1,025,812)	(1,033,649)	(1,041,486)	(1,049,323)	(1,057,160)	(1,064,997)	(1,072,834)	(1,080,671)	(1,088,508)	(1,096,345)	(1,104,182)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$2,606,766	$2,598,929	$2,591,092	$2,583,255	$2,575,418	$2,567,581	$2,559,744	$2,551,907	$2,544,070	$2,536,233	$2,528,396	$2,520,559	$2,512,722	
6	Average Net Investment				2,602,847	2,595,010	2,587,173	2,579,336	2,571,499	2,563,662	2,555,825	2,547,988	2,540,151	2,532,314	2,524,477	2,516,640	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		3,963	3,951	3,939	3,927	3,915	3,903	3,891	3,880	3,868	3,856	3,844	3,832	46,769
	b. Equity Component Grossed Up For Taxes		6.10%		13,222	13,182	13,142	13,103	13,063	13,023	12,983	12,943	12,904	12,864	12,824	12,784	156,037
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.6000%			7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008220			2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	29,736
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$27,500	$27,448	$27,396	$27,345	$27,293	$27,241	$27,189	$27,138	$27,087	$27,035	$26,983	$26,931	$326,586
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$27,500	$27,448	$27,396	$27,345	$27,293	$27,241	$27,189	$27,138	$27,087	$27,035	$26,983	$26,931	$326,586

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	
3	Less: Accumulated Depreciation			(69,018)	(69,259)	(69,500)	(69,741)	(69,982)	(70,223)	(70,464)	(70,705)	(70,946)	(71,187)	(71,428)	(71,669)	(71,910)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$72,417	$72,176	$71,935	$71,694	$71,453	$71,212	$70,971	$70,730	$70,489	$70,248	$70,007	$69,766	$69,525	
6	Average Net Investment				72,296	72,055	71,814	71,573	71,332	71,091	70,850	70,609	70,368	70,127	69,886	69,645	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		110	110	109	109	109	108	108	108	107	107	106	106	1,297
	b. Equity Component Grossed Up For Taxes		6.10%		367	366	365	364	362	361	360	359	357	356	355	354	4,326
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.0482%			241	241	241	241	241	241	241	241	241	241	241	241	2,892
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009910			117	117	117	117	117	117	117	117	117	117	117	117	1,404
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$835	$834	$832	$831	$829	$827	$826	$825	$822	$821	$819	$818	$9,919
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$835	$834	$832	$831	$829	$827	$826	$825	$822	$821	$819	$818	$9,919

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	
3	Less: Accumulated Depreciation			(59,908)	(62,838)	(65,768)	(68,698)	(71,628)	(74,558)	(77,488)	(80,418)	(83,348)	(86,278)	(89,208)	(92,138)	(95,068)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$2,306,039	$2,303,109	$2,300,179	$2,297,249	$2,294,319	$2,291,389	$2,288,459	$2,285,529	$2,282,599	$2,279,669	$2,276,739	$2,273,809	$2,270,879	
6	Average Net Investment				2,304,574	2,301,644	2,298,714	2,295,784	2,292,854	2,289,924	2,286,994	2,284,064	2,281,134	2,278,204	2,275,274	2,272,344	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		3,509	3,504	3,500	3,496	3,491	3,487	3,482	3,478	3,473	3,469	3,464	3,460	41,813
	b. Equity Component Grossed Up For Taxes		6.10%		11,707	11,692	11,677	11,662	11,647	11,632	11,618	11,603	11,588	11,573	11,558	11,543	139,500
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.4860%			2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645			324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$18,470	$18,450	$18,431	$18,412	$18,392	$18,373	$18,354	$18,335	$18,315	$18,296	$18,276	$18,257	$220,361
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$18,470	$18,450	$18,431	$18,412	$18,392	$18,373	$18,354	$18,335	$18,315	$18,296	$18,276	$18,257	$220,361

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	
3	Less: Accumulated Depreciation			($91,686)	(92,211)	(92,736)	(93,261)	(93,786)	(94,311)	(94,836)	(95,361)	(95,886)	(96,411)	(96,936)	(97,461)	(97,986)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$198,611	$198,086	$197,561	$197,036	$196,511	$195,986	$195,461	$194,936	$194,411	$193,886	$193,361	$192,836	$192,311	
6	Average Net Investment				198,349	197,824	197,299	196,774	196,249	195,724	195,199	194,674	194,149	193,624	193,099	192,574	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		302	301	300	300	299	298	297	296	296	295	294	293	3,571
	b. Equity Component Grossed Up For Taxes		6.10%		1,008	1,005	1,002	1,000	997	994	992	989	986	984	981	978	11,916
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.1722%			525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.006390			155	155	155	155	155	155	155	155	155	155	155	155	1,860
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,990	$1,986	$1,982	$1,980	$1,976	$1,972	$1,969	$1,965	$1,962	$1,959	$1,955	$1,951	$23,647
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$1,990	$1,986	$1,982	$1,980	$1,976	$1,972	$1,969	$1,965	$1,962	$1,959	$1,955	$1,951	$23,647

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements (B)			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	
3a	Regulatory Asset Balance (B)		78,814	70,057	61,300	52,543	43,785	35,028	26,271	17,514	8,757	0	0	0	0	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$78,814	$70,057	$61,300	$52,543	$43,785	$35,028	$26,271	$17,514	$8,757	$0	$0	$0	$0	
6	Average Net Investment			74,435	65,678	56,921	48,164	39,407	30,650	21,893	13,136	4,379	0	0	0	
7	Return on Average Net Investment (A)															
	a. Debt Component	1.83%		113	100	87	73	60	47	33	20	7	0	0	0	540
	b. Equity Component Grossed Up For Taxes	6.10%		378	334	289	245	200	156	111	67	22	0	0	0	1,802
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	3.0000%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)			8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	0	0	0	78,814
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008000		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$9,248	$9,191	$9,133	$9,075	$9,017	$8,960	$8,901	$8,844	$8,786	$0	$0	$0	$81,156
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$9,248	$9,191	$9,133	$9,075	$9,017	$8,960	$8,901	$8,844	$8,786	$0	$0	$0	$81,156

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	
3	Less: Accumulated Depreciation		(66,745)	(67,103)	(67,461)	(67,819)	(68,177)	(68,535)	(68,893)	(69,251)	(69,609)	(69,967)	(70,325)	(70,683)	(71,041)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$208,602	$208,244	$207,886	$207,528	$207,170	$206,812	$206,454	$206,096	$205,738	$205,380	$205,022	$204,664	$204,306	
6	Average Net Investment			208,423	208,065	207,707	207,349	206,991	206,633	206,275	205,917	205,559	205,201	204,843	204,485	
7	Return on Average Net Investment (A)															
	a. Debt Component	1.83%		317	317	316	316	315	315	314	314	313	312	312	311	3,772
	b. Equity Component Grossed Up For Taxes	6.10%		1,059	1,057	1,055	1,053	1,051	1,050	1,048	1,046	1,044	1,042	1,041	1,039	12,585
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	1.5610%		358	358	358	358	358	358	358	358	358	358	358	358	4,296
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008150		187	187	187	187	187	187	187	187	187	187	187	187	2,244
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,921	$1,919	$1,916	$1,914	$1,911	$1,910	$1,907	$1,905	$1,902	$1,899	$1,898	$1,895	$22,897
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$1,921	$1,919	$1,916	$1,914	$1,911	$1,910	$1,907	$1,905	$1,902	$1,899	$1,898	$1,895	$22,897

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.
(B) Investment amortized over one year as approved in Order No. PSC-2019-0500-FOF-EI.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	
3	Less: Accumulated Depreciation			(61,695)	(62,079)	(62,463)	(62,847)	(63,231)	(63,615)	(63,999)	(64,383)	(64,767)	(65,151)	(65,535)	(65,919)	(66,303)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$137,293	$136,909	$136,525	$136,141	$135,757	$135,373	$134,989	$134,605	$134,221	$133,837	$133,453	$133,069	$132,685	
6	Average Net Investment				137,101	136,717	136,333	135,949	135,565	135,181	134,797	134,413	134,029	133,645	133,261	132,877	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		209	208	208	207	206	206	205	205	204	203	203	202	2,466
	b. Equity Component Grossed Up For Taxes		6.10%		696	695	693	691	689	687	685	683	681	679	677	675	8,231
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.3149%			384	384	384	384	384	384	384	384	384	384	384	384	4,608
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011030			183	183	183	183	183	183	183	183	183	183	183	183	2,196
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,472	$1,470	$1,468	$1,465	$1,462	$1,460	$1,457	$1,455	$1,452	$1,449	$1,447	$1,444	$17,501
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$1,472	$1,470	$1,468	$1,465	$1,462	$1,460	$1,457	$1,455	$1,452	$1,449	$1,447	$1,444	$17,501

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	
3	Less: Accumulated Depreciation			(35,283)	(35,502)	(35,721)	(35,940)	(36,159)	(36,378)	(36,597)	(36,816)	(37,035)	(37,254)	(37,473)	(37,692)	(37,911)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$52,384	$52,165	$51,946	$51,727	$51,508	$51,289	$51,070	$50,851	$50,632	$50,413	$50,194	$49,975	$49,756	
6	Average Net Investment				52,275	52,056	51,837	51,618	51,399	51,180	50,961	50,742	50,523	50,304	50,085	49,866	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		80	79	79	79	78	78	78	77	77	77	76	76	934
	b. Equity Component Grossed Up For Taxes		6.10%		266	264	263	262	261	260	259	258	257	256	254	253	3,113
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.0000%			219	219	219	219	219	219	219	219	219	219	219	219	2,628
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008220			60	60	60	60	60	60	60	60	60	60	60	60	720
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$625	$622	$621	$620	$618	$617	$616	$614	$613	$612	$609	$608	$7,395
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$625	$622	$621	$620	$618	$617	$616	$614	$613	$612	$609	$608	$7,395

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	
3	Less: Accumulated Depreciation			($123,343)	(124,130)	(124,917)	(125,704)	(126,491)	(127,278)	(128,065)	(128,852)	(129,639)	(130,426)	(131,213)	(132,000)	(132,787)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$226,241	$225,454	$224,667	$223,880	$223,093	$222,306	$221,519	$220,732	$219,945	$219,158	$218,371	$217,584	$216,797	
6	Average Net Investment				225,847	225,060	224,273	223,486	222,699	221,912	221,125	220,338	219,551	218,764	217,977	217,190	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		344	343	341	340	339	338	337	335	334	333	332	331	4,047
	b. Equity Component Grossed Up For Taxes		6.10%		1,147	1,143	1,139	1,135	1,131	1,127	1,123	1,119	1,115	1,111	1,107	1,103	13,500
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.7000%			787	787	787	787	787	787	787	787	787	787	787	787	9,444
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.007220			210	210	210	210	210	210	210	210	210	210	210	210	2,520
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$2,488	$2,483	$2,477	$2,472	$2,467	$2,462	$2,457	$2,451	$2,446	$2,441	$2,436	$2,431	$29,511
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$2,488	$2,483	$2,477	$2,472	$2,467	$2,462	$2,457	$2,451	$2,446	$2,441	$2,436	$2,431	$29,511

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	
3	Less: Accumulated Depreciation			(71,418)	(71,841)	(72,264)	(72,687)	(73,110)	(73,533)	(73,956)	(74,379)	(74,802)	(75,225)	(75,648)	(76,071)	(76,494)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$310,142	$309,719	$309,296	$308,873	$308,450	$308,027	$307,604	$307,181	$306,758	$306,335	$305,912	$305,489	$305,066	
6	Average Net Investment				309,930	309,507	309,084	308,661	308,238	307,815	307,392	306,969	306,546	306,123	305,700	305,277	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		472	471	471	470	469	469	468	467	467	466	465	465	5,620
	b. Equity Component Grossed Up For Taxes		6.10%		1,574	1,572	1,570	1,568	1,566	1,564	1,562	1,559	1,557	1,555	1,553	1,551	18,751
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.3299%			423	423	423	423	423	423	423	423	423	423	423	423	5,076
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008390			267	267	267	267	267	267	267	267	267	267	267	267	3,204
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$2,736	$2,733	$2,731	$2,728	$2,725	$2,723	$2,720	$2,716	$2,714	$2,711	$2,708	$2,706	$32,651
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$2,736	$2,733	$2,731	$2,728	$2,725	$2,723	$2,720	$2,716	$2,714	$2,711	$2,708	$2,706	$32,651

(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	
3	Less: Accumulated Depreciation		(288,305)	(292,729)	(297,153)	(301,577)	(306,001)	(310,425)	(314,849)	(319,273)	(323,697)	(328,121)	(332,545)	(336,969)	(341,393)	
4	CWIP - Non-Interest Bearing (B)		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$1,860,795	$1,856,371	$1,851,947	$1,847,523	$1,843,099	$1,838,675	$1,834,251	$1,829,827	$1,825,403	$1,820,979	$1,816,555	$1,812,131	$1,807,707	
6	Average Net Investment			1,858,583	1,854,159	1,849,735	1,845,311	1,840,887	1,836,463	1,832,039	1,827,615	1,823,191	1,818,767	1,814,343	1,809,919	
7	Return on Average Net Investment (A)															
	a. Debt Component	1.83%		2,830	2,823	2,816	2,810	2,803	2,796	2,789	2,783	2,776	2,769	2,762	2,756	33,513
	b. Equity Component Grossed Up For Taxes	6.10%		9,441	9,419	9,396	9,374	9,351	9,329	9,306	9,284	9,262	9,239	9,217	9,194	111,812
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	2.4700%		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.000525		94	94	94	94	94	94	94	94	94	94	94	94	1,128
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$16,789	$16,760	$16,730	$16,702	$16,672	$16,643	$16,613	$16,585	$16,556	$16,526	$16,497	$16,468	$199,541
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$16,789	$16,760	$16,730	$16,702	$16,672	$16,643	$16,613	$16,585	$16,556	$16,526	$16,497	$16,468	$199,541

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

Line	Description		Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	83,383,699	
3	Less: Accumulated Depreciation		(2,405,761)	(2,509,018)	(2,612,275)	(2,715,532)	(2,818,789)	(2,922,046)	(3,025,303)	(3,128,560)	(3,231,817)	(3,335,074)	(3,438,331)	(3,541,588)	(3,644,845)	
4	CWIP - Non-Interest Bearing (B)		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$80,977,938	$80,874,681	$80,771,424	$80,668,167	$80,564,910	$80,461,653	$80,358,396	$80,255,139	$80,151,882	$80,048,625	$79,945,368	$79,842,111	$79,738,854	
6	Average Net Investment			80,926,309	80,823,052	80,719,795	80,616,538	80,513,281	80,410,024	80,306,767	80,203,510	80,100,253	79,996,996	79,893,739	79,790,482	
7	Return on Average Net Investment (A)															
	a. Debt Component	1.83%		123,217	123,060	122,903	122,745	122,588	122,431	122,274	122,117	121,959	121,802	121,645	121,488	1,468,229
	b. Equity Component Grossed Up For Taxes	6.10%		411,093	410,569	410,044	409,520	408,995	408,471	407,946	407,422	406,897	406,372	405,848	405,323	4,898,500
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	1.4860%		103,257	103,257	103,257	103,257	103,257	103,257	103,257	103,257	103,257	103,257	103,257	103,257	1,239,084
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.000525		3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	43,764
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$641,214	$640,533	$639,851	$639,169	$638,487	$637,806	$637,124	$636,443	$635,760	$635,078	$634,397	$633,715	$7,649,577
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$641,214	$640,533	$639,851	$639,169	$638,487	$637,806	$637,124	$636,443	$635,760	$635,078	$634,397	$633,715	$7,649,577

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	
3	Less: Accumulated Depreciation			(120,529)	(121,890)	(123,251)	(124,612)	(125,973)	(127,334)	(128,695)	(130,056)	(131,417)	(132,778)	(134,139)	(135,500)	(136,861)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$540,469	$539,108	$537,747	$536,386	$535,025	$533,664	$532,303	$530,942	$529,581	$528,220	$526,859	$525,498	$524,137	
6	Average Net Investment				539,789	538,428	537,067	535,706	534,345	532,984	531,623	530,262	528,901	527,540	526,179	524,818	
7	Return on Average Net Investment (A)																
	a. Debt Component		1.83%		822	820	818	816	814	812	809	807	805	803	801	799	9,726
	b. Equity Component Grossed Up For Taxes		6.10%		2,742	2,735	2,728	2,721	2,714	2,707	2,701	2,694	2,687	2,680	2,673	2,666	32,448
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.000525			29	29	29	29	29	29	29	29	29	29	29	29	348
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$4,954	$4,945	$4,936	$4,927	$4,918	$4,909	$4,900	$4,891	$4,882	$4,873	$4,864	$4,855	$58,854
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$4,954	$4,945	$4,936	$4,927	$4,918	$4,909	$4,900	$4,891	$4,882	$4,873	$4,864	$4,855	$58,854

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

Line	Description			Beginning of Period Amount	Estimated Jan-21	Estimated Feb-21	Estimated Mar-21	Estimated Apr-21	Estimated May-21	Estimated Jun-21	Estimated Jul-21	Estimated Aug-21	Estimated Sep-21	Estimated Oct-21	Estimated Nov-21	Estimated Dec-21	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant				0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements				0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	
3	Less: Accumulated Depreciation			(79,315)	(80,356)	(81,397)	(82,438)	(83,479)	(84,520)	(85,561)	(86,602)	(87,643)	(88,684)	(89,725)	(90,766)	(91,807)	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$426,589	$425,548	$424,507	$423,466	$422,425	$421,384	$420,343	$419,302	$418,261	$417,220	$416,179	$415,138	$414,097	
6	Return on Average Net Investment (A)				426,069	425,028	423,987	422,946	421,905	420,864	419,823	418,782	417,741	416,700	415,659	414,618	
7	Return on Average Net Investment																
	a. Debt Component		1.83%		649	647	646	644	642	641	639	638	636	634	633	631	7,680
	b. Equity Component Grossed Up For Taxes		6.10%		2,164	2,159	2,154	2,149	2,143	2,138	2,133	2,127	2,122	2,117	2,111	2,106	25,623
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	b. Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.000525			22	22	22	22	22	22	22	22	22	22	22	22	264
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$3,876	$3,869	$3,863	$3,856	$3,848	$3,842	$3,835	$3,828	$3,821	$3,814	$3,807	$3,800	$46,059
	a. Recoverable Costs Allocated to Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand				$3,876	$3,869	$3,863	$3,856	$3,848	$3,842	$3,835	$3,828	$3,821	$3,814	$3,807	$3,800	$46,059

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-2020-0165-PAA-EU.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

KIM SPENCE McDANIEL

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

August 28, 2020

Q. Please state your name and business address.

A. My name is Kim Spence McDaniel. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20200007-EI?

A. Yes. I provided direct testimony on April 1, 2020 and July 31, 2020.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2021 for Duke Energy Florida LLC's ("DEF" or "Company") Substation Environmental Investigation, Remediation and Pollution Prevention

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

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

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

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

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

Q. What costs does DEF expect to incur in 2021 for the Substation Environmental Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a)?

A. DEF estimates approximately $3k in O&M costs for 2021 from Project 1, Transmission Substation Environmental Investigation, Remediation and Pollution Prevention. The transmission portion of this program (Project 1) is complete, and DEF continues to provide documentation to the Florida Department of Environmental Protection ("FDEP") pending approval of final closure. The distribution portion of this program (Project 1a) is complete.

Q. What costs does DEF expect to incur in 2021 for the Distribution System Environmental Investigation, Remediation and Pollution Prevention Program (Project 2)?

A. DEF does not expect to incur any O&M costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the PIM Program (Project 3)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Aboveground Storage Tank ("AST") Program (Project 4)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2021.

Q. What capital costs does DEF expect to incur in 2021 for the Phase II Cooling Water Intake Program (Project 6)?

A. DEF continues to actively investigate engineering and design solutions at Crystal River North to identify available means of addressing water flow deficiencies.

Work is expected to be complete this year, but may extend into 2021 depending on identified solutions, lead time to acquire the equipment and installation times.

Q. What O&M costs does DEF expect to incur in 2021 for the Phase II Cooling Water Intake Program for Anclote and Bartow CC stations?

A. As stated in Kim McDaniel's July 31, 2020 testimony (Docket 20200007-EI), DEF submitted NPDES permit renewal applications, including 122.21 (r) study results, to FDEP for Anclote July 2020 and Bartow August 2020. DEF may incur $35k in O&M costs (consulting fees) in 2021 to address any requests for additional information received from FDEP regarding these applications.

Q. What costs does DEF expect to incur in 2021 for the CAIR/CAMR Program (Project 7.2)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the BART Program (Project 7.5)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Arsenic Groundwater Standard Program (Project 8)?

A. DEF forecasts 2021 O&M expenditures to be $275k. Anticipated costs are associated with post remediation groundwater monitoring, implementation of a

deed restriction for affected area, and final analysis and reporting of results to the agency.

In accordance with FDEP Consent Order No. 09-3463D executed on March 22, 2016 and FDEP Consent Order No. 09-3463E executed on November 17, 2017, DEF's investigation has identified potential sources of arsenic exceedances in groundwater monitoring wells addressed in the Consent Order. The original Consent Order was issued by the FDEP for exceedance of the arsenic groundwater limit following the 2005 revision of the state's groundwater standard that lowered the arsenic maximum contaminant level from 50 ppb to 10 ppb. As discussed in the prior testimony of DEF Witness Patricia Q. West[1], the results of DEF's monitoring and assessment have identified the need for additional compliance activities. On July 26, 2019, DEF submitted a Site Assessment Report Addendum ("SARA") addressing FDEP comments to the Site Assessment Report ("SAR") submitted on August 31, 2018. The SAR and SARA document all assessment work done under the Consent Order to identify the nature and extent of arsenic in groundwater. On October 15, 2019, FDEP notified DEF that sediment and soil assessment was completed and that additional groundwater delineation was needed. On June 9, 2020, DEF submitted to FDEP a Site Assessment Status Report ("SASR") with additional groundwater sampling results to complete the groundwater delineation and a Soils and Sediment Management Plan to be implemented for remediation of soils and sediments in the former North Ash Pond

[1] Please see Ms. West's direct testimony provided in Docket 2005007-EI, 20080007-EI, 20090007-EI and 20150007-EI.

area. FDEP approved the plan on August 4, 2020, and DEF is in the process of implementation, which is expected to be completed in 2020. Following completion of remediation of soils and sediment in 2020, DEF will conduct additional groundwater monitoring to confirm final groundwater delineation. This additional monitoring is expected to take place during the first two quarters of 2021.

Q. What costs does DEF expect to incur in 2021 for the Sea Turtle – Coastal Street Lighting Program (Project 9)?

A. DEF estimates $600 in O&M and $600 in capital costs for the Sea Turtle – Coastal Street Lighting Program. The O&M costs are to install mitigation on any existing streetlights during nesting season that may interfere with sea turtle nesting for Gulf County, Mexico Beach and Pinellas County, or to repair existing sea turtle lights. Capital costs are projected to install new streetlights if required in Gulf County, Mexico Beach and Pinellas County and any lighting required for the Don Cesar project in Pinellas County.

Q. What costs does DEF expect to incur in 2021 for the Underground Storage Tanks ("UST") Program (Project 10)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Modular Cooling Tower (Project 11)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Thermal Discharge Permanent Cooling Tower (Project 11.1)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Greenhouse Gas Inventory and Reporting Program (Project 12)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Mercury TMDL Program (Project 13)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 in for the HAPs ICR Program (Project No. 14)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Effluent Limitation Guidelines ICR Program (Project No. 15)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the Effluent Limitation Guidelines CRN Program (Project No. 15.1)?

A. DEF does not expect to incur any costs in 2021.

Q. What costs does DEF expect to incur in 2021 for the NPDES Program (Project No. 16)?

A. DEF estimates approximately $32k of O&M costs for Whole Effluent Toxicity ("WET") testing as required at DEF stations with NPDES permits.

Q. What O&M costs does DEF expect to incur in 2021 for the MATS Program – CR 4&5 (Project No. 17)?

A. DEF estimates O&M costs of approximately $360k for CR 4&5 MATS compliance. This estimate includes emissions testing, burner inspections, maintenance of emissions monitoring and control technologies and reagent costs.

Q. What capital costs does DEF expect to incur in 2021 for the MATS Program – CR 4&5 (Project No. 17)?

A. DEF does not expect capital expenditures in 2021.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

TIMOTHY HILL

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

August 28, 2020

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20200007-EI?

A. Yes. I provided direct testimony on April 1, 2020 and July 31, 2020.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida, LLC's ("DEF" or "Company") proposed compliance activities and related 2021 estimated costs associated with the Coal Combustion Residual ("CCR") Rule for

which the Company seeks recovery under the Environmental Cost Recovery Clause ("ECRC").

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

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

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

Q. What are the CCR rule compliance activities and associated costs for which DEF is seeking recovery in 2021?

A. Ash Landfill O&M Costs

DEF is forecasting $278,000 in O&M costs for 2021.

Various maintenance and repair work are required for the ash landfill to comply with the rule. These include fixing ruts and animal burrows, vegetation management, erosion repairs, fugitive dust mitigation, and routine weekly inspections. DEF will also continue to perform the required groundwater monitoring for ash management units, which includes engineering, sampling, analysis, and reporting.

Ash Landfill Capital Costs

DEF is forecasting $250,000 in capital costs for completion of the construction of a new lined basin / ditch area as a corrective measure to address groundwater

quality impacts. This work will begin in 2020 and should be complete in the first quarter of 2021.

Q. Are there any other CCR rule compliance activities and costs for which DEF expects to seek recovery in 2021?

A. DEF continues to evaluate the CCR rule to determine operating and cost impacts and expects to incur costs in 2021 and beyond. Additional compliance activities may be required as a result of ongoing groundwater quality monitoring to evaluate the effectiveness of the corrective measures implemented in 2020 and completed in 2021. As these monitoring and evaluation activities are completed, and if any additional compliance activities and costs become known, DEF will update the Commission and provide the costs for recovery, as appropriate, in later ECRC filings.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

JEFFREY SWARTZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20200007-EI

August 28, 2020

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20200007-EI?

A. Yes. I provided direct testimony on April 1, 2020 and July 31, 2020.

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

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2021 for Duke Energy Florida LLC's ("DEF" or "Company") Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air Toxics Standards

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

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

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

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

Q. What O&M costs does DEF expect to incur in 2021 for air emission controls at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated Clean Air Compliance Program (Project 7.4)?

A. DEF estimates O&M costs of approximately $21.6M to support the operation and maintenance of air emissions controls that were installed at the CR Energy Complex ("CREC") as outlined in DEF's Integrated Clean Air Compliance Plan as follows:

- Labor costs are estimated at $6.6M based on current staffing levels, including labor for the CRN FGD Wastewater Treatment ("WWT") project.

- Contractor expenses are estimated at $4.5M for various services and include contractor costs associated with the WWT.
- Parts and materials are estimated at $1.9M.
- CR5 outage costs are estimated at $1.8M.
- Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic, dibasic acid and net gypsum sales/disposal) are estimated to total $6.8M.

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

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

Q. Please discuss the organization being used to operate and maintain the CAIR and WWT equipment?

A. The Company established a dedicated unit to manage, operate and maintain the CAIR equipment as shown by the effective organizational staffing chart on Exhibit__(JS-1). This exhibit illustrates the 45 equivalent positions that report to the Crystal River North Station Manager and 1 that reports to the Director-Florida Fossil-Hydro-Finance. There are 5 manager positions and 40 maintenance, operations and support positions, reflecting DEF's staffing efficiency

improvements. The operators work rotating shifts in order to staff the operations of CREC 24 hours per day. The maintenance staff primarily work days, but shift positions are available to work when needed. In an effort to keep regular staffing levels low, contractors are used for specialized or lower-skilled work which minimizes overall operation and maintenance costs.

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

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

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

Q. Are personnel operating and maintaining this equipment trained in these policies and procedures?

A. Yes. Personnel selected to operate and maintain CAIR equipment are required to meet job-related qualifications for specific positions. Some operation employees are hired from outside companies and have previous experience operating this type of equipment at other utilities. Other operation employees are selected to participate in an in-house apprentice program. These employees must complete a 2 to 4-year training program before they are fully qualified workers. This training includes a mix of classroom and hands-on training that helps employees progress through different levels of task proficiency. Maintenance employees are selected based on their skills and experience and are provided equipment-specific training to optimize equipment maintenance.

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

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

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

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

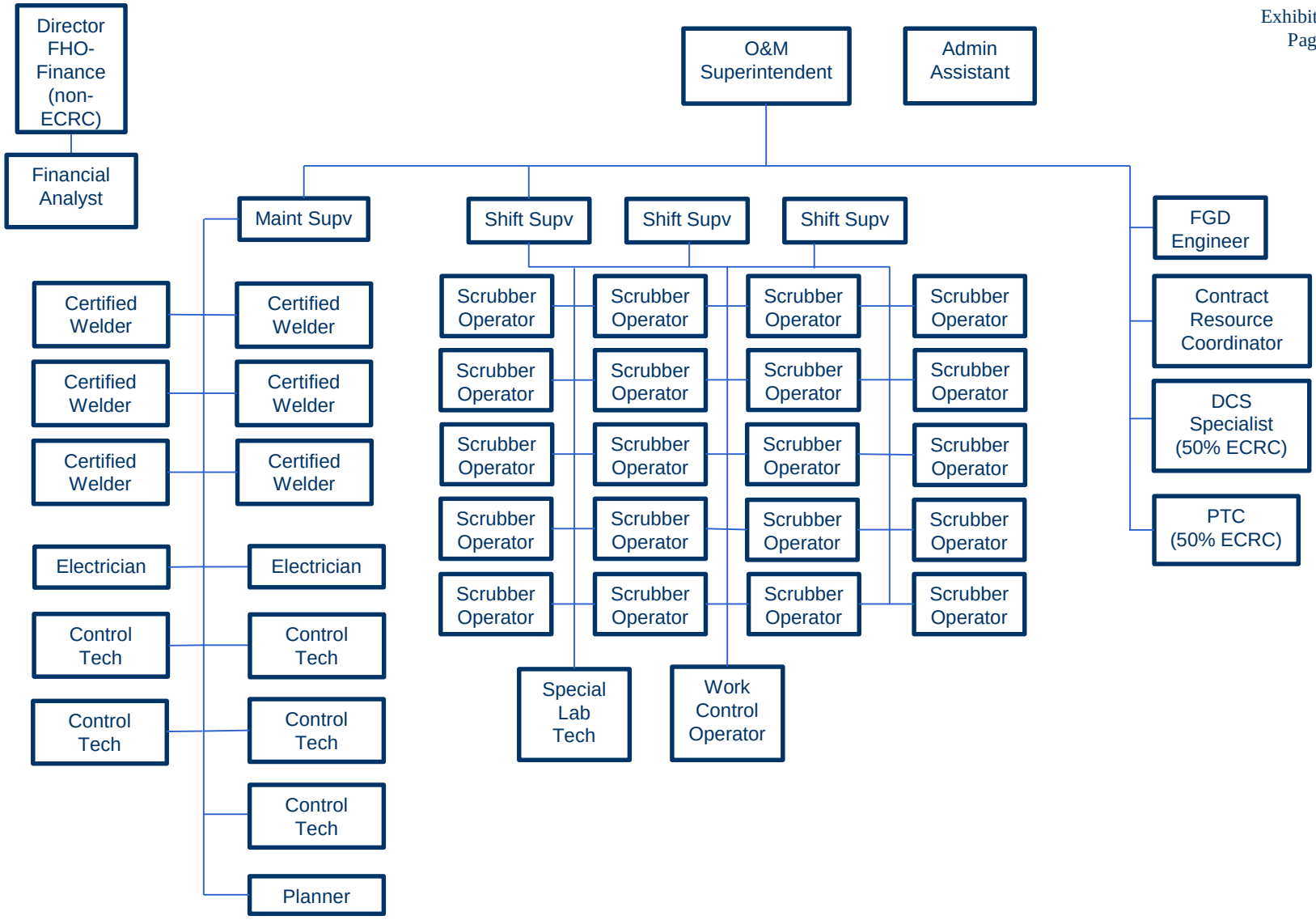
Q. Are there any other mechanisms in place to ensure proper operation and maintenance of CAIR equipment?

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

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

Q. Does this conclude your testimony?

A. Yes.


Director FHO-Finance (non-ECRC)
Financial Analyst
O&M Superintendent
Admin Assistant
Maint Supv
Shift Supv
Shift Supv
Shift Supv
FGD Engineer
Contract Resource Coordinator
DCS Specialist (50% ECRC)
PTC (50% ECRC)
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Electrician
Electrician
Control Tech
Control Tech
Control Tech
Control Tech
Control Tech
Planner
Scrubber Operator
Special Lab Tech
Work Control Operator